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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Retirement of Sir Edward Clarke.

AT THE close of the Army Canteens trial last week, in which Sir EDWARD CLARKE was engaged as counsel, Mr. Justice DARLING took occasion to say a few appropriate and well chosen words expressing his regret that the law courts were doomed to hear Sir EDWARD no more. All members of the legal profession will share his lordship's expressions of regret. During the last ten years Sir EDWARD has not appeared very frequently or very conspicuously in the forensic arena, and there is growing up a younger generation at the bar who never have heard his eloquence. But their seniors remember well the remarkable gifts as an advocate which he displayed in the eighties and the nineties. For nearly twenty years he shared with Sir CHARLES RUSSELL and Sir HENRY JAMES the distinction of being one out of our three greatest masters of forensic oratory. Lucidity, sound common sense, and a remarkable gift of throwing into his voice a tone which thrilled and enchanted a jury, these were Sir EDWARD'S most conspicuous gifts. He will be remembered, too, as a high-minded and scrupulous, if occasionally a somewhat wayward and independent, politician. Convinced that any cause was right, he never feared to sacrifice for it his chances of promotion or his personal popularity. Like all who do so, he reaped his reward in the universal respect felt for his character, and the confidence reposed in his integrity. It is leaders like Sir EDWARD CLARKE who help to maintain the high traditions and the honourable reputation of the bar.

The Empress of Ireland Inquiry.

THE SAD loss of life resulting from the collision between *The Storstad* collier and *The Empress of Ireland* liner has rendered imperatively necessary a Government inquiry into the causes of so tragic a catastrophe. It is only the other day that a similar inquiry conducted by the Board of Trade, through its shipping committee, led to an elaborate report by that committee on the structural conditions which are necessary in a passenger vessel to eliminate the danger of sinking after an accident, and on the life-saving appliances she ought to carry. But no human

foresight, it would seem, can prevent exceptional circumstances resulting in appalling disasters. Evidently water-tight compartments have no magic that can insure immunity from destruction. All that is humanly possible is to zealously safeguard the right of passengers and crew to be protected against unnecessary risks by imposing on all concerned in the navigation of vessels a rigid duty to obey the International Regulations for Preventing Collision at Sea. If these rules are obeyed, collision should be impossible. To ascertain amid conflicting stories the true narrative of the events leading up to this great catastrophe, and to fix on the proper parties their due responsibility, will be the task of Lord MERSEY, whom the Government have nominated as Chairman of the Wreck Commissioners, and will doubtless be admirably discharged.

The Collision Regulations.

FROM THE lawyer's point of view the most interesting question which is likely to emerge out of the inquiry will be connected with the rule of the road. Just as under the Highway Acts a rule of the road is laid down for vehicles meeting or passing one another on land, so at sea there are certain regulations for preventing collisions which must be obeyed by every vessel at her peril. These regulations are international, and in England are made by Order in Council, on the joint recommendation of the Admiralty and Board of Trade under powers now contained in section 418 of the Merchant Shipping Act, 1894. The sanctions for securing obedience are pointed out in that statute. By section 419 all owners and masters of "ships" are directed to obey the collision regulations, and an infringement of them caused by the wilful default of master or owner is declared to be a misdemeanour. "Ships" are defined in section 742 as including "every description of vessel used in navigation not propelled by oars"—so that presumably a submarine, a hydroplane, and a hydro-aeroplane come within the definitions. By section 680 and 702 all misdemeanours under the Act are punishable with fine or imprisonment; and these, of course, include breaches of the collision regulations. Where loss of life results from such breach the person guilty of wilful default can be prosecuted for manslaughter—but only if his default has exhibited gross negligence. Civil liability, to injured vessel, cargo and passengers, is also imposed on ships which disobey the regulations, for section 419 (4)—using the quaint method of personifying ships and imputing blame to them which runs all through Admiralty statutes—contains the following enactment: "Where in a case of collision," the sub-section runs, "it is proved to the court before which the case is tried that any of the collision regulations have been infringed, the ship by which the regulation has been infringed shall be deemed to be in fault, unless it is shewn to the satisfaction of the court that the circumstances of the case made departure from the regulation necessary." The collision regulations, it should be noted, apply to the high seas and all waters connected therewith navigable by sea-going vessels. Thus they apply to the River Thames (*Dundee* v. *The Carlotta*, 1899, P. 223), but not to the Manchester Ship Canal (*The Hare*, 1904, P. 331). There can be no doubt that they apply to the Saint Lawrence Gulf (*The Lake St. Clair*, 2 A. C. 389); but they are liable to be superseded in harbours, rivers, and inland waters by rules made under the authority of the local legislature (Merchant Shipping Act, 1894, s. 421). How far they have been so displaced or superseded in that part of the Saint Lawrence where the collision took place between *The Storstad* and *The Empress of Ireland* we do not at present know; but it seems unlikely that in so cosmopolitan a waterway any serious local modification of the general regulations should have been made.

Rule of the Road at Sea.

IT IS now quite clear, from the accounts furnished to the press by Captain KENDALL and Captain ANDERSEN respectively, that the main conflict of evidence between the ships will turn on the question as to which of the two had the "Right of Way." Each vessel seems to have shown its proper lights and given the proper fog-signals. Each vessel, too, seems to have obeyed article 16, which directs vessels to go at a moderate speed in fog, and, on hearing the fog-signal of a vessel whose position she does not know, to stop her engines and navigate with caution—so far as the circumstances of the case admit. But there is a flat contradiction between the two captains as to the courses each was steering when he saw the other, two miles away. Articles 18 and 19 of the collision regulations prescribe the conduct to be observed by two vessels meeting one another at sea. Article 18 deals with the case when both vessels are meeting "end on," *i.e.*, when each sees both the lights of the other—the red light carried on her port side and the green light carried on her starboard side—in line with her own lights. In such a case, says article 18, "each shall alter his course to starboard, so that each may pass on the port side of the other"—and if this rule is obeyed in a proper case, no collision can possibly happen. But when the two vessels are not meeting "end on," but on intersecting courses, *i.e.*, are "crossing vessels," article 19 lays down a different rule. In such a case each vessel can only see one of the other vessel's lights, *i.e.*, her *red* light if that other vessel is on her own starboard side, and her green light if she is on her own *port side*. "When two steam vessels are crossing so as to involve risk of collision," says article 19, "the vessel which has the other on her own *starboard* side shall keep out of the way of the other." In other words, the vessel which sees (at night or in fog) the other's *red* light, must keep out of that other's way. But the vessel which sees the other's *green* light has the right of way and may move straight on, relying on the other to keep out of her way. Nay more as a general rule, she *must* move straight on her course, for article 21 says that "Where by any of the rules one of two vessels is to keep out of the way, the *other shall keep her course and speed.*" To some extent this duty is modified by articles 27 and 29, when in consequence of thick weather or other causes collision is actually imminent; in such a case the vessel having the right of way must also do her best to avert collision. But, generally speaking, her duty is to *continue her course and speed.* Hence it is very important indeed to know whether *The Empress* or *The Storstad* had the right of way at the time of the accident. And this depends on which had the other on her port side. This again turns on which of the two saw the *green* light of the other. According to Captain ANDERSEN of *The Storstad*, he saw the *green* light of *The Empress of Ireland*; therefore he had that vessel on his port side and so had the right of way. Captain KENDALL, however, maintains that *The Storstad* was on *his* port side—in which case he had the right of way. At present, of course, it is not possible to decide which of the captains is right.

Costs of Copies for the Judge.

MR. JUSTICE ASTBURY has just re-affirmed the rule laid down by Mr. Justice FARWELL, as he then was, in *Re Houston's Settlement*, *Sparkes* v. *Houston* (1903, W. N. 187). That case was a summons for the determination of a question depending wholly upon the construction of two settlements. No copies of the settlements had been prepared for the use of the judge, and it was stated that it was not the practice of the taxing-masters to allow the costs of papers prepared for this purpose. Mr. Justice FARWELL pointed out the extreme inconvenience of asking a judge to decide questions arising out of the construction of documents without having before him a copy of these documents. The originals are often scarcely legible, and it is never easy to grasp their meaning or collate together passages which should be considered in connection with one another. He held that taxing-masters ought always to allow the costs of copies supplied for the use of the judge; and stated that, if they were not willing to alter their practice by so doing, he would make a special order, in every case turning on the construction of such documents, that such costs should be allowed. The same difficulty again arose before Mr. Justice ASTBURY in *Re Parratt* (*ante*, p. 580); the case was a summons for the construction of a will, and the solicitors had supplied no copy of the will for the judge, because of a doubt as to whether the costs of such a copy would be allowed. Mr. Justice ASTBURY quoted and approved of the ruling of Mr. Justice FARWELL, to which we have just referred, and expressed a hope that taxing-

masters would follow it. In any event, solicitors will now be able to supply such copies without any hesitation—since, even if a taxing-master should disregard the opinions thus expressed by two experienced judges, no doubt the judge before whom the case comes would not hesitate to make a special order in accordance with Mr. Justice FARWELL'S precedent.

Examinations in Bankruptcy.

ONE OF the most useful clauses in the Bankruptcy Act, 1883, is section 27, which enables the trustee to secure an examination before the registrar of any person whom he has reasonable grounds to believe has possession of property belonging to the bankrupt. But, as a general rule, the trustee is not allowed to use this somewhat inquisitorial procedure where he has already elected to take ordinary legal proceedings to enforce such claim against a person who is a stranger to the bankruptcy; in such a case the bankruptcy court will not allow an examination until after such proceedings have been heard and determined. Such examination, if allowed before the proceedings in the action have been determined, would really afford the trustee an irregular and oppressive mode of discovery; and therefore, in the absence of special circumstances, the court will not countenance it: *Re Franks, Ex parte Gittins* (1892, 1 Q. B. 646). But there are cases in which this rule would defeat the purposes of the examination altogether, and in such cases the exception as to "special circumstances" will be applied in favour of the trustees. A good example is afforded by *Re Aarons* (*ante*, p. 581), which came before Mr. Justice HORRIDGE, as bankruptcy judge, three weeks ago. Here a trustee in bankruptcy claimed that certain money in the bank account of a lady who was a stranger to the bankruptcy proceedings was in reality the bankrupt's property. But he feared that, if he applied for an order directing her examination under section 27, the respondent might deal with the banking account and so defeat his claim, even if it proved successful. The only mode of avoiding this possible danger, of course, is the well-understood plan of serving a writ on or instituting a motion against the person possessed of the property, and obtaining at once an interim injunction against him or her, restraining dealing with the property. This course the trustee adopted, but when he, later on, obtained an order for examination, the registrar, acting as he considered in accordance with the decision of *Re Franks* (*supra*), refused to hold the examination until the motion had been heard. This, of course, would have defeated the whole object of the motion. Its object was to prevent the examination proving abortive, and it was wholly ancillary to the proposed examination. The course adopted by the registrar reversed all this, and treated the examination as if it had been taken out merely to assist the motion,—*i.e.*, as ancillary to the motion. Mr. Justice HORRIDGE, however, overruled this order of the registrar, on the ground that there was a "special circumstance,"—*i.e.*, the danger of dealings by the respondent with the money in the bank, which justified the trustee in taking the course he had adopted to prevent the examination proving fruitless. He therefore adjourned the motion and directed the examination to proceed immediately.

Land Valuation and "Open Market."

AMONG THE various questions in connection with the land value duties which have been awaiting judicial decision is the meaning of the expressions "open market" and "willing seller" in section 25 of the Finance Act, 1910. "Gross value," upon which the ascertainment of site value ultimately depends, is there defined as "the amount which the fee simple of the land, if sold at the time in the open market by a willing seller free from incumbrances," might be expected to realize. In *Inland Revenue Commissioners* v. *Clay* (reported elsewhere), which has just been decided by the Court of Appeal, these terms had to be applied under the following circumstances. A house in Plymouth was purchased in 1902 for £700. It adjoined a nursing home, and in 1908 the trustees of the home were anxious to buy it in order to extend their premises, and offered £850. This was declined, and though they were then willing to go to £1,000 or more, the purchase was not effected till 1910, when £1,000 was paid. What, then, was the "open market" value in April, 1909, the date at which the original site value was to be ascertained? Was it to be determined without reference to the adjoining home and the special price which the trustees were willing to give? Yes, said the Inland Revenue Commissioners, and they estimated the value at £750. No, said the vendor, for her market included the trustees who were the probable buyers. The Court of Appeal held that the latter contention was correct. "Open market" is not confined to a sale by auction. It includes a sale by private treaty, and in ascertaining, or guessing at, the price on a hypothetical sale, account must be taken of any special circumstances which are likely to enhance the price. In the present case the circumstance that the adjoining owners were likely to give a special price in order to secure the property was such a circumstance, and the judgment of SCRUTTON, J., supporting the referee's valuation of £1,000, was affirmed.

A "Willing Seller."

BUT THERE was the further question, whether the vendor was a "willing seller" within the meaning of section 25. The commissioners contended that she was not, because she did not wish to leave her house, and only consented to sell on being tempted by the price. It has never been quite clear what idea the draftsman had in his mind when he used the expression "willing seller," and Mr. AGGS in his edition of the Finance Act, 1910, remarked that, until judicial interpretation, it must remain as one of the mild humours of the Act. He suggests that it simply means that no addition to the price is to be made for compulsory sale, and substantially this is the view taken by the Court of Appeal. A willing seller is one who is a free agent and cannot be required by virtue of compulsory power to sell. But a willing seller is not necessarily an owner who is ready to sell at a low price. In fact, the better the price the more willing is the seller, and nothing is likely to make an owner willing to sell so much as the propinquity of an intending purchaser who, by an arrangement, will give a good price. In fact, the phrase "willing seller" in the section has no special meaning at all.

Adverse Possession by a *Cestui que Trust.*

IN THE current *Law Quarterly Review* there is an interesting article by Mr. CHARLES SWEET on the possibilty of a *cestui que trust* acquiring the legal estate under the Real Property Limitation Acts, 1833 and 1874. The subject is of importance in conveyancing, because it frequently happens that possession has been held for a long time by the *cestui que trust* and persons claiming under him, while the legal estate has remained outstanding in the trustees. Sooner or later it becomes necessary to deal with the legal estate, and much expense and trouble will be saved if it can be assumed that this has become vested in the equitable owners. Under a simple trust the *cestui que trust* is entitled to the actual possession of the trust estate, and the trustee is not allowed to deprive him of it, and his possession is accounted for at law by describing him as tenant at will to the trustee; a description, of course, which only holds good by way of analogy, because there is in fact no tenancy at will, and the trustee is not entitled to resume possession when he pleases. However, the practical effect is that the possession of the *cestui que trust* is not adverse to the trustee, and the Statute of Limitations does not at once run in his favour. But under the old law the *cestui que trust* could disseise the trustee, and so make his own possession adverse, either by repudiating the trustee's title on entering, or by claiming to hold independently of the trustee after entry (*Pomfret* v. *Windsor*, 2 Ves. S. 472; *Faussett* v. *Carpenter*, 2 Dow. & C., p. 243), and dissiesin might also be presumed from lapse of time: *Portsmouth* v. *Effingham* (1 Ves. S., p. 435). The Real Property Act, 1883, abolished the old doctrine of adverse possession (*Nepean* v. *Doe*, 2 M. & W., p. 911)—*i.e.*, instead of leaving the statute to operate only as from disseisin, it established certain rules as to when the statute was to begin to operate in particular cases. And with regard to tenancies at will, it established the rule that the statute was to run at latest from the end of a year after the creation of the tenancy, so that a tenant at will gains a title in 13 years, unless there has, in the meantime, been a

new creation of the tenancy (*Day* v. *Day*, L. R. 3 P. C. 751). But section 7 of the Real Property Limitation Act, 1833, which lays down this rule, expressly excludes the case of trustee and *cestui que trust*, and in effect this is left to be governed by the old law. As long as the *cestui que trust* holds possession under the trustee he is treated as tenant at will (*Garrard* v. *Turk*, 8 C. B. 231; *Melling* v. *Leak*, 16 C. B., p. 669), and the trustee's title is preserved; but the *cestui que trust* can determine the tenancy, and make his possession adverse, by repudiating the trustee's title. Substantially this is the result at which Mr. SWEET arrives: "The equitable owner ceases to be tenant at will to the trustee whenever he begins to occupy the property independently of the trustee, and at the expiration of the statutory period the legal title of the trustee is extinguished." The cases are rare in which the *cestui que trust* expressly repudiates the title of the trustee, and practically this independent holding must be presumed from the lapse of time; though, perhaps, an independent possession will be attributed to the *cestui que trust* at once, where the legal estate is outstanding in a bare trustee (*Re Cussons (Limited)*, 73 L. J. Ch. 296).

The Authenticity of Legal Records.

WHAT IN its way is a small legal bombshell has just been thrown at a recent meeting of the Royal Historical Society by that very learned and able historian, Professor POLLARD, who is our chief living authority on the Tudor period of our history. Professor POLLARD has been engaged in a detailed examination of certain existing legal records of the highest importance, namely, the Journals of the House of Lords, the Rolls of Parliament, and the Statutes of the Realm. He has come to the conclusion that these documents, especially the first-named, contain numerous gaps and are very imperfect. Part of this imperfection is due to the "ravages of time," and part to carelessness; but part of it, he holds, is due to deliberate policy on the part of those responsible for the custody of the Journals. Thus large gaps occur in the Journals of the House of Lords at the commencement of ELIZABETH'S reign; these are due, Professor POLLARD holds, to a deliberate plot on the part of the Crown's advisers to conceal the fact that the House of Lords was not a party to the religous settlement of 1559. Apparently, the Crown and the Commons settled it over the heads of the Peers. On the whole, however, Professor POLLARD believes our records to be authentic and original, if mutilated, but considers that a careful re-editing is imperative. Certainly, if his views as to the state of the records are correct, a reconsideration of their contents by competent enquirers seems highly desirable.

Intermediate Lessees and the Increased Licence Duties.

THE Court of Appeal (reported elsewhere) has, by a majority (KENNEDY, L.J., and BRAY, J., Lord SUMNER, *diss.*) affirmed the Divisional Court (RIDLEY and COLERIDGE, J.J.,) (1913, 3 K. B. 427) in *Watney, Combe, Reid & Co.* v. *Berners*, and the decision of Judge BRAY (57 SOLICITORS' JOURNAL, 604), therefore, remains reversed. The result is that the intermediate lessee of a free public-house cannot by virtue of section 2 of the Finance Act, 1912, deduct from the rent payable to his superior lessor any part of the increase in the licence duties occasioned by the Finance Act, 1910.

Over a year ago (57 SOLICITORS' JOURNAL, 140) we discussed the various questions which were likely to arise under section 2 of the Act of 1912, the present question being one of them, and we venture to suggest, as the correct solution, the answer which has now been given of the Court of Appeal, an answer supported, so far, by four judges against two. In view of the possibility of the case being carried further, it would be unwise to predict its ultimate fate, but there can be little doubt that the decision of the majority of the Court of Appeal is in accordance with the general tenor of section 2, although particular expressions in the section suggest an opposite conclusion.

The section provides that where "the licensed premises are held under a lease or agreement for a lease" made before the Finance Act, 1910, which does not tie the premises to the grantor of the lease in respect of the supply of liquor, the lessee shall be entitled, notwithstanding any agreement to the contrary, to recover from or deduct from any sum due to the grantor a certain proportion of the increase in the licence duty under the Act of 1910. The method of ascertaining the proportion is not clearly indicated in the section, but it has been generally assumed that the method which we originally suggested is correct. The section speaks of "grantor" and "lessee" without any express provision for a change in title to the reversion or the lease. It was held by WARRINGTON, J., recently, that "grantor" applied only to the original lessor, and not to his assignee, a construction which is certainly narrow, and is open to question. It is hardly possible to restrict "lessee" in the same way, and it is reasonable to suppose that both "grantor" and "lessee" include the successors in title to the original lessor and lessee. But there is a fourth question, namely, whether the deduction can be made only by a lessee who is also the occupier and license-holder, or whether, when there are mesne lessees, it can be made by each lessee in ascending order as against his immediate lessor, so that ultimately some part of the increase in the duty will be thrown on the freeholder.

Exactly the same position arises in regard to the compensation charge originally levied under the Licensing Act, 1904, s. 3, and now under the Licensing Consolidation Act, 1910, s. 21. It is there expressly provided that part of the compensation charge can be deducted by the licence-holder, "and also by any person from whose rent a deduction is made in respect of the payment of such charge," and the extent of the deduction is carefully specified. This arrangement naturally follows from the provision that when compensation is payable on the extinction of the licence, the amount is to be divided among the various persons interested in the premises. Each pays his share of the compensation charge, and each, therefore, gets his share of the compensation money, if paid. No such provision is contained in section 2 of the Finance Act, 1912, and this, as we have already pointed out, and as KENNEDY, L.J., observed at the end of his judgment in the present case, is a strong reason for assuming that the legislature did not intend to parcel out the increase in the duty among successive lessees, but to attempt no more than an apportionment between the licence-holder and his immediate lessor. With the example of section 3 of the Licensing Act, 1904, before him, it is inconceivable that the draftsman of the Finance Act, 1910, would not have made similar express provision for passing part of the burden from lessee to lessor successively, had this been intended.

Section 2 of the Finance Act, 1912, is complementary to section 46 of the Finance Act, 1910. The latter section applies to tied houses, and enables the licence-holder to throw part of the increase in the licence duty on to the brewer or other person to whom he is tied, and there is, of course, no provision for enabling the brewer in his turn to pass on the burden. Under the tied-house system, there can be only one apportionment—namely, between the licence-holder and the brewer. The Act of 1912 applies to free houses, and the apportionment is made between "grantor" and "lessee." Lord SUMNER, after pointing out the difference between the two sections, observed that the restriction to a single apportionment, which was necessarily incorporated in the provision as to tied houses, did not preclude a different treatment of the apportionment in the case of free houses; and he founded his judgment on the consideration that section 2 applies where premises are "held" under a lease, and that the word "hold," as a legal term, does not connote occupation. *Prima facie*, therefore, the section is not restricted to the licence-holder and his immediate lessor, but applies in the ascending scale as between each successive lessee and his lessor. This was the view originally taken by Judge BRAY, and neither that learned county court judge nor Lord SUMNER found anything in the section to cut down the *prima facie* meaning of the word "held." It is not, as Lord SUMNER pointed out, for the court to consider the policy of the statute, and when it speaks of premises being "held," and allows apportionment between grantor

and lessee, there must be apportionment between each grantor and his immediate lessee at whatever stage in the successive order of leases and under-leases they happen to come.

But this construction, though plausible in itself, and though it has been accepted by such competent judges as Lord SUMNER and Judge BRAY, is quite incompatible with the general framework of the section in question. True that the section authorises apportionment generally between grantor and lessee, yet two considerations conclusively restrict the lessee to the occupying licence-holder. The first is that the lease, under which he holds, is to be a free lease as distinguished from a "tied-house" lease; the second is that the section gives relief in respect of the increase of the duty payable under the Finance Act, 1910, and according to the natural meaning of its term, gives that relief to the person by whom the duty is payable, and to that person only. This latter reason was made by KENNEDY, L.J., the basis of his judgment. The former is, perhaps, still stronger. If a public-house is subject to a "tie" this is contained in the lease or tenancy agreement under which the premises are occupied; it is a covenant entered into by the person who actually carries upon the premises the business of purchasing and retailing liquor. Section 46 of the Finance Act, 1910, has provided for the case where the licence-holder is subject to such a tie; section 2 of the Act of 1912 provides for the case when he is not so subject. But the latter section has nothing to do with the mesne lessees, who may successively "hold" the premises between the licence-holder and the freeholder. It contemplates a single apportionment, and the decision of the majority of the Court of Appeal appears to be correct; but, as we have said, it is unsafe to be too confident while an appeal to the House of Lords is possible.

Limited Partnerships.

II.

IN addition to those already referred to, there are many other circumstances in which the limited partnership principle has been adopted with advantage. The following instances may be quoted.

Sleeping Partners.

A sleeping partner is in a somewhat precarious position, since his liability is unlimited though he exercises no control over the business. The Act provides him with an easy way of limiting his liability.

Retiring Partners.

It frequently happens that a senior partner, who wishes to retire from active management, is quite willing to allow some, or all, of his capital to remain in the business. He will thus be saved the inconvenience and anxiety of having to find an investment for his capital, and will be able to retire without crippling the business by withdrawing his money, and without rendering it necessary to find a new partner. The articles of partnership very often make provision for the retirement of a partner. Sometimes it is provided that his share shall belong to the surviving partners, his share of the capital being paid out to him, either in a lump sum or by instalments; sometimes it is provided that his capital shall remain on loan to the firm during the remainder of the term. It is submitted that the Act has provided a much more efficient expedient; the retiring partner becomes a limited partner, and the firm is registered as a limited partnership. By this means the firm can retain some, if not all, of its former capital, and the retiring partner can share in the profits, give his advice on the management of the business, and at the same time limit his liability to the amount of capital which he has left in the business. This procedure has been adopted already to a certain extent, and it is quite usual for the articles of partnership to contain a provision that a partner may signify his intention of limiting his liability, and that the firm shall thenceforth be registered under the Act.

Relatives of Deceased Partners.

The same considerations apply to these as to retiring partners. Instead of withdrawing the share of the deceased partner from the business, or leaving it in and converting the concern into a limited company, those entitled to the deceased partner's share can now become limited partners themselves. The articles of partnership should contain a clause making this possible.

Amalgamation.

The following is another example of a useful purpose to which the Act may be and has been put. A, the owner of a business, is anxious to retire; he is approached by B and C, the owners of another business, with a view to a purchase. Instead of a sale, an amalgamation is arranged, and A becomes a limited partner in the amalgamated concern. His goodwill, fixtures, stock-in-trade, book debts and other assets are then credited in the books as his contribution to the capital. This is made possible by the provision of the Act that a limited partner may contribute "property valued at a stated amount."

Co-partnership.

Perhaps the most important section of the Act and the one which, if generally utilised, may prove of the greatest benefit to the community at large is section 4. This section provides that a "body corporate" may be a limited partner. One of the gravest problems which have to be faced at the present day arises from the increasing condition of industrial unrest and discontent. In the old days there existed a certain tie of sympathy between the employer and the employed. But the advent of trading companies has done away with the personal element which was so valuable an asset in the dealings between an owner and his employees. For the owner who took a personal part in the management of his business, and was in constant touch with his workmen, there has been substituted a body of shareholders and a general manager, the one desiring simply a good investment without the trouble of managing a business, and the other lacking the authority or interest of a proprietor. There can be little surprise, then, if, now that the bond of sympathy has been severed, the employer and the employee have drifted farther and farther apart. This tendency has been promoted, too, by recent class legislation. Several remedies have been tried, among them trade unions, but these, unfortunately, have of late fostered dissension rather than mutual consideration and trust.

In the face of this condition of affairs much thought has been given to various systems having as their object the division of profits between capital and labour—commonly known as co-partnership—and opinion in favour of this expedient is believed to be widespread and increasing in popularity. Before the Limited Partnership Act was passed, however, a group of employees could only share in the profits of a business by forming themselves into a limited company, or by becoming shareholders in the principal company. In both of these alternatives there were many and almost insuperable difficulties. For instance, although a limited company could be a partner in a firm, it could not limit its liability as such partner, and in both cases the employees had to be admitted to a share in the management of the business. This, it is submitted, is a very tangible objection, for the success of a firm usually depends partly upon a consistent line of policy, and very much indeed upon that subtle quality known as enterprise. The introduction of a fresh element into the management of a business may destroy both of these essential qualities. This difficulty and many others is overcome if the employees are admitted in a group as a limited partner. This course has, in fact, been adopted to carry out a profit-sharing scheme for the employees of a well-known manufacturing firm. In that case the employees formed an investment society among themselves which was registered and incorporated under the Industrial Societies Act, 1893. This society, as a "body corporate," then entered into a limited partnership with the members of the firm, who were the general partners. The profits to which the society is entitled as a limited partner are divided among the members *pro rata* according to the number of their shares in the capital of the society. It is believed that the scheme is in every way successful.

Many other advantages accruing from the use of the Act might be quoted, but it is believed that the foregoing instances are ample justification of the contention sought to be proved in these articles, that the advantages of the Act are real and numerous,

and that its provisions are deserving of the fullest consideration by both the legal profession and the business community.

Reviews.

Local Government.

AN OUTLINE OF LOCAL GOVERNMENT. By the late Sir ROBERT WRIGHT (sometime a Puisne Judge of the High Court of Justice), and the Rt. Hon. HENRY HOBHOUSE, M.P. FOURTH EDITION. Stevens & Sons.

This new edition of the only complete elementary work on English Local Government is an extremely useful little handbook. The first edition, published in 1884, was mainly based on two elaborate memoranda on Local Government written by the late Sir Robert Wright, and privately circulated so long ago as 1877. Since then, of course, our whole system of Local Government has been recast and simplified. Like its predecessors, and like Cæsar's Gaul, this edition is divided into three parts. Part I. describes the areas and units of Local Government—Parish, Union, District, Borough and County. Part II. deals with the matters of Local Administration, such as Public Health, Highways, Education, Licensing, and a multitude of other topics. Part III. is concerned with Local Finance. In Chapter XXI., devoted to "Local Taxation, Expenditure and Receipts," will be found a concise, but clear and accurate, account of the present system of grants in aid to local authorities which will simplify, for diligent inquirers, the complicated proposals of the current Budget upon this head.

Ancient Wills.

ANCIENT, CURIOUS AND FAMOUS WILLS. By VIRGIL M. HARRIS, Barrister-at-Law, of Saint Louis, U.S. Stanley, Paul & Co.

This is a very curious book, and most emphatically American. Yankee humour, Yankee sentiment, Yankee cynicism, Yankee practicality and Yankee love of legal formulism—all are very visible in its pages. It is a curious medley of history, literature, law, politics, and homely philosophy. Chapter II., on Ancient Wills, professes to give, *inter alia*, the last wills and testaments of Adam, Noah, Job, and Jacob (taken from Mussulman or Rabbinical legends); it contains also the quite historical wills of Sennacherib (681 B.C.), which is to be found in the Royal library of Konyungik, of Plato, of Aristotle, and of Virgil. There are also the wills of Martin Luther, of many English monarchs, and of the ill-fated Mary Queen of Scots (in French.) That of Luther is composed in rough but vigorous Latin. Other chapters contain wills composed in rhyme—in the middle of which is sandwiched a lengthy dissertation of Woman's Rights, not particularly relevant and decidedly fallacious in its arguments—and instances of wills found in works of fiction. A chapter on "Curious Wills" collects a vast number of old testaments relating to family matters, animals, charities, modes of burial, and similar accidents and incidents of the will-maker's ingenuity. Then we have a chapter devoted to the wills of famous foreigners and one devoted to the wills of famous Americans. The very last will given is that of the Mormon prophet, Brigham Young, who died in 1877, and left his possessions, to the extent of two and a half-million dollars, in trust for his nineteen wives and their children.

Correspondence.

Churchwardens.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*

Sir,—Referring to the so-called "remarkable case" of a warden being a Wesleyan Methodist may I inquire if it is in the least way unusual?

Speaking of the churchwardens in the City of London, I can state that for very many years past it has been a most ordinary circumstance to have dissenters occupying that office.

Personally I was called by our rector his "Nonconformist Churchwarden," and I have had the pleasure of official intercourse on matters affecting the church patronage &c., &c., with at least half a dozen bishops and one archbishop, who all knew me to be an advanced dissenter, and yet fully approved of my acting. I am sure many other dissenting churchwardens must have had similar experiences.

T. P. Y.

May 30

Correction.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—While absent for the Whitsun vacation, I received the copy of the SOLICITORS' JOURNAL for May 30th, containing, on page 576 the interesting letter of your correspondent H. C. T., in which I was shocked to see myself referred to as "the late Mr. Aggs."

Kindly inform your numerous readers that I still enjoy the very best of health, and hope to continue my professional career for many years to come, though I regret to say that the book to which your correspondent refers is now out of print.

June 3. WM. HANBURY AGGS.

[We regret our correspondent's mistake. We trust that Mr. Aggs will soon bring out another edition of his useful book.—ED. *S.J.*]

CASES OF PREVIOUS SITTINGS.

House of Lords.

GEORGE GIBSON & CO. *v.* WISHART. 21st April; 14th May.

MASTER AND SERVANT—REVIEW OF WEEKLY PAYMENTS—DATE FROM WHICH WEEKLY PAYMENTS MAY BE ENDED—WORKMEN'S COMPENSATION ACT, 1906, SCHEDULE I., 16.

An application to review a weekly payment under the Workmen's Compensation Act, 1906, was brought before an arbitrator, who found as a fact that the workman's incapacity for work had ceased on a date prior to the application to review being set down.

Held, that it was competent for the arbitrator to end or vary the employer's liability under the previously recorded award from the date on which he found as a fact that the workman's incapacity had ceased.

Decision of Second Division of the Court of Session *reversed.*

Donaldsons Brothers *v.* Cowan (1909, *S. C.* 1292, 46 *S. L. R.* 92, 2 *B. W. C. C.* 390), *considered and overruled.*

Appeal by the employers *ex parte* from a decision of the judges of the Second Division of the Court of Session (not reported), which dismissed an appeal by the present appellants from an award of the Sheriff-Substitute (J. C. Guy, Esq.) of the Lothians and Peebles Court, being of opinion that the question raised was concluded by a decision of the full Court of Session in *Donaldsons Brothers* v. *Cowan* (1909, S. C. 1292, 46 S. L. R. 92, 2 B. W. C. C. 390). During the argument it was stated that the object of the appeal was to get the decision in *Donaldsons case* overruled. That case laid it down that an award could not be varied from a date prior to the date of the application to review. The employer was made liable to pay weekly payments so long as the recorded agreement or award remained in force, and the only way that such an agreement or award could be altered was by an application to vary. The facts were these: The respondent, while working as a dock labourer for the appellants, sustained injury to his right hand which totally incapacitated him from working as a dock labourer, and was awarded 14s. a week compensation as from the 23rd of April, 1912. On the 24th of September, 1912, the man left Leith and got employment as a detective, to obtain evidence regarding betting transactions, at Chesterfield in the police force of that town. On leaving Leith he made no personal application for payment of his compensation, but from that time onward he did so through his agent. The employers were for a time unaware where the man had gone to, and it was not until the 24th of October, 1912, that they discovered he was in employment at Chesterfield. They applied to his agent for his address, which at first he declined to give. Subsequently, however, his address was given them, and proceedings were instituted on the 4th of November in the Sheriff Court, Leith, to have the weekly payments reviewed. The application was heard on the 18th of November. The Sheriff-Substitute found as a fact that on the 24th of September, 1912, the man had recovered complete capacity for work, but ended the compensation payable by the appellants to him as from the 4th of November, 1912, the date of this application for review. He went on to say: "I would have ended the compensation as from the 24th of September, 1912, had it been competent for me in this application to do so; but I held that it was not competent for me to do so, as by so doing I should be disturbing a decree of court at a date when there was no proper application to enable this to be done." The employers obtained a special case, in which two questions of law were submitted for the opinion of the court: (1) Was it competent for the Sheriff-Substitute to end the respondents compensation at the 24th of September, 1912? (2) Ought he to have ended the compensation at that date? The judges of the Second Division answered the first question in the negative and found it unnecessary to answer the second. The employers appealed. No one appeared for the respondent.

THE HOUSE took time for consideration.

Their lordships (Lord HALDANE, C., Lords ATKINSON, SHAW, PARKER, SUMNER and PARMOOR) each read judgments in which they came to the conclusion that an arbitrator could order that payments should cease from the date on which he found as a fact on the evidence before him that the incapacity ceased. Accordingly they were unanimously of opinion that the case of *Donaldsons Brothers* v. *Cowan* (*supra*) had been wrongly decided, and that in the present case the appellants' liability ceased on the 24th of September. Each of their lordships desired it to be understood that they expressly abstained from expressing any opinion as to whether, if weekly payments had been made to a workman after the date on which, on review, the judge

subsequently found that the incapacity had ceased, they could be recovered back by the employer. No payments had been made in this case after the 24th of September, and, therefore, the question did not arise for decision in the present case. The appeal was allowed, and the case remitted back for the award to be varied by substituting the 24th of September for the 4th of November as the date when the weekly payments were to cease.—COUNSEL, *MacMillan*, K.C., and *Alexander Neilson*. SOLICITORS, *Botterell & Roche*, for *Boyde, Jameson & Young*, W. S., Edinburgh.

[Reported by ERSKINE REID, Barrister-at-Law.]

ST. MARYLEBONE ASSESSMENT COMMITTEE *v.* CONSOLIDATED LONDON PROPERTIES (LIM.) 19th May.

RATING—METROPOLIS—POOR RATE—FLATS—VALUATION—HOUSES AND BUILDINGS LET OUT IN SEPARATE TENEMENTS SEPARATELY RATED—VALUATION (METROPOLIS) ACT, 1869 (32 & 33 VICT. C. 67), S. 52, SCHEDULE III.

The respondents, a limited company, were the owners of buildings consisting of two blocks, divided into flats. The blocks were not, nor was either of them, separately valued in the valuation list. The flats were entered in the valuation list and valued as separate rateable hereditaments.

In calculating the rateable value of the flats the Assessment Committee made deductions from the gross value as directed by the Third Schedule of the Valuation (Metropolis) Act, 1869. The company contended that the blocks were houses or buildings let out in separate tenements within the meaning of the footnote to that schedule, and that the deductions specified in the schedule did not apply. Each tenant was an occupier having a separate and distinct occupation of his flat, the hall door of which opened on to a common staircase, and was entered in the valuation list as a rateable occupier. The owners were not entered as occupiers in the valuation or any list.

Held, that each block was "a house or building let out in separate tenements" within the meaning of the footnote to Schedule III. of the Act of 1869, notwithstanding that the flats were separate rateable hereditaments; and that the Assessment Committee were not bound by the maximum rate of deduction—one-sixth—prescribed in that schedule.

Decision of Court of Appeal (1913, 3 *K. B.* 230), *following* Western *v.* Kensington Assessment Committee (1908, 1 *K. B.* 811), *affirmed.*

Appeal by the Assessment Committee from an order of the Court of Appeal (reported 1913, 3 K. B. 230, 11 L. G. R. 582). A footnote to the Third Schedule of the Valuation (Metropolis) Act, 1869, states that the maximum rate of deductions prescribed in that schedule shall not apply to houses or buildings let out in separate tenements. The respondents were the owners of blocks of buildings divided into flats, known as Hyde Park-mansions, which flats were separately entered in the valuation list of the Assessment Committee as separate hereditaments. The Court of Appeal were of opinion that each block was "a house or building let out in separate tenements" within the meaning of the footnote, notwithstanding that the flats were separate rateable hereditaments; and, therefore, on arriving at the rateable from the gross value of the flats, the Assessment Committee were not bound by the maximum rate of deductions prescribed by that schedule, as they contended they were, but the deduction to be made should be determined in each case according to the circumstances and general principles of law. The Assessment Committee appealed. Without hearing counsel for the respondents,

Lord DUNEDIN said the appeal raised an important question as to the construction of the footnote. The same point was presented in *Western v. Kensington Assessment Committee* (1908, 1 K. B. 811, 6 L. G. R. 119), which had been followed ever since, and he saw no reason for upsetting the practice that had since grown up of applying the footnote to flats. He moved that the appeal should be dismissed, with costs.

Lords ATKINSON, PARKER, and PARMOOR concurred. Order accordingly.—COUNSEL, for the appellants, *Upjohn*, K.C., and *H. Courthope Munro;* for the respondents, *Walter Ryde*, K.C., and *Konstam*. SOLICITORS, *Sharpe, Pritchard, & Co.; Chas. Stevens & Drayton.*

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

WATNEY, COMBE, REID, & CO. *v.* BERNERS. No. 2. 27th and 30th March; 29th May.

LICENSING ACTS—LICENCE DUTY—"LICENSED PREMISES HELD UNDER LEASE"—LIABILITY OF LESSOR TO PAY PROPORTION OF INCREASE OF DUTY—FINANCE (1909-10) ACT, 1910, ss. 43, 46—FINANCE ACT, 1912, s. 2.

Section 2 of the Finance Act, 1912, provides that "where the licensed premises are held under a lease," which does not contain any covenant by the lessee to obtain intoxicating liquor from the lessor, the lessee shall be entitled to recover from the lessor a proportion of any increase of the duty payable in respect of the licence payable under the Finance (1909-10) Act, 1910.

Held, that the plaintiffs, who were brewers, could not claim a proportion of the increase of duty payable in respect of the licence of a public-house from the freeholder, as the lessee "holding" under a lease made before the passing of the Finance (1909-10) Act, 1910, referred to in section 2 of the amending Act of 1912, is only the lessee actually holding the licence.

Decision of Divisional Court (57 SOLICITORS' JOURNAL, 687; 1913, 3 *K. B.* 427) (Lord Sumner *dissenting*) *affirmed.*

Appeal by the plaintiffs from an order of the Divisional Court which reversed a decision of the county court judge at Bloomsbury. The action was brought by Messrs. Watney, Combe, Reid, & Co., brewers, against Mr. C. H. Berners, a lessor of a public-house called the City of Hereford, to recover under the Finance Act, 1912, section 2, a proportion of the increase in the licence duty charged on that house. The facts, which were not in dispute, were as follows: The plaintiffs were the lessees of the public-house under a lease dated the 4th of May, 1904, of which the defendant was the grantor. The lease was for twenty-one years from Midsummer, 1906, at a yearly rent of £150, and did not contain or import any covenant, agreement or undertaking on the part of the lessees to obtain a supply of intoxicating liquor from the grantor. The premises were sublet by the plaintiffs to W. E. Saile, who became the licensee and occupier of them by an agreement dated the 4th of January, 1911, at a yearly rent of £156. Saile agreed to purchase from the plaintiffs or their nominees, and from no other person or persons whomsoever, all intoxicants required by the house. The plaintiffs agreed to pay the licence duty in respect of the premises. Before the Finance (1909-10) Act, 1910, the duty was £30. It was now £64. By section 46 of the Finance Act, 1910, the licence holder of tied premises is entitled to recover from the person from whom he is under covenant to obtain his intoxicating liquors a proportion of the increased duties imposed by that Act. Section 2 of the Finance Act, 1912, purports to extend the liability to the grantor of a lease of licensed premises which contains no such covenant and notwithstanding any agreement to the contrary. The question now arose whether, when brewers had sublet licensed premises to a person in whose name the licence stood, and who was under the earlier Act entitled to recover from them, they could, in virtue of the later Act, pass on their liability, or a proportion of it, to their lessor. The county court judge held that they could. A Divisional Court, consisting of Ridley, J., and Lord Coleridge, J., held that they could not, laying down that statutes which interfered with existing contracts must be construed strictly, and that the grantor of a lease under which licensed premises were held was the person who immediately demised to the licence holder.

Lord SUMNER (after consideration, in a dissenting judgment) held that the question turned entirely on the construction to be given to sections 46 and 2 of the Finance Acts of 1910 and 1912 respectively. In his view the appeal ought to be allowed, for he felt himself bound, upon the strict wording of section 2 of the Act of 1912, to hold that the liability was not restricted in the way contended for by the respondents, and that the arguments of the appellants that section 2 extended the liability to a lessee who was not in occupation and was not the holder of the licence, but had sublet to another person who was in occupation and was the licence holder.

KENNEDY, L.J., was for dismissing the appeal for the reasons given by the judges of the Divisional Court. He declined to be moved by the consideration of hard cases, of which many were given during the argument. It was argued for the respondent that if the liability extended up to the ultimate lessor, brewers might sometimes be in a position to recover more from their lessor than they had to pay to their tenant, while a man who had granted a long lease of premises to which a licence attached might for the residue of the lease be paying more in licence duty than he received as rent.

BRAY, J., agreed with Kennedy, L.J. Accordingly the appeal, by a majority, was dismissed with costs.—COUNSEL, for the appellants, *Sir R. Finlay*, K.C., *Ryde*, K.C., and *A. F. Wootten;* for the respondents, *Danckwerts*, K.C., and *Lord Tiverton;* for the third party, *J. K. F. Cleave*. SOLICITORS, *Godden, Holme, & Ward; Saxton & Morgan; W. A. & G. A. Brown.*

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

***Re* PAICE & CROSS, Solicitors (Taxation of Costs).** Joyce, J. 3rd, 4th, 7th, and 30th April.

SOLICITOR—TAXATION OF COSTS—MORTGAGEE—COSTS, CHARGES AND EXPENSES OF, AND INCIDENTAL TO, THE SECURITY—CHARGES IN ANTICIPATION OF FUTURE WORK—EXPLANATORY BILL—ATTENDANCES IN CHAMBERS—AMOUNTS CERTIFIED BY MASTER GREATER OR LESS THAN AMOUNTS CHARGED—ADJUSTMENT—ATTENDANCES AT MEETINGS OF MORTGAGOR'S CREDITORS—COSTS PAYABLE BY MORTGAGOR.

The solicitor to a mortgagee whose security included costs, charges and expenses of or incidental thereto, delivered to the mortgagor a bill containing an item of two guineas in anticipation of future work. This was subsequently increased to four guineas, and an explanatory bill was delivered to account for the four guineas so charged. On taxation the taxing master refused to allow the second two guineas charged in anticipation, and, treating the explanatory bill as a bill delivered to be taxed, disallowed it.

Held, that the four guineas was properly charged in anticipation, and that the bill was explanatory only, and not to be taxed.

With regard to certain attendances in chambers the amounts certified by the master were in some cases higher and in some lower than the amounts charged by the solicitors. The taxing master reduced the items higher than the amounts certified, but refused to allow the items which were lower to be increased.

Held, that the solicitors ought to be allowed the aggregate amount of the charges made, that aggregate being less than the aggregate allowed by the master.

Costs of certain attendances at meetings of the mortgagor's creditors, and of advice as to the application of the proceeds of sale of part of the mortgage security, were disallowed by the taxing master.

Held, that in the circumstances such costs were properly incurred, and were payable by the mortgagor.

This was an application to vary the taxing master's certificate upon the taxation of costs of a mortgagee's solicitor by the mortgagor and persons representing the equity of redemption. In June, 1911, the London County and Westminster Bank became transferees of a mortgage dated the 25th of March, 1910, upon certain estates in Dorset, the mortgagor also depositing certain shares and securities under a memorandum of deposit as security for all moneys due to the bank, including all costs, charges and expenses of and incidental to the security or the realisation thereof. The bank subsequently discovered the existence of several prior incumbrances upon the mortgaged property, and in July, 1911, an action, to which the bank was added as a defendant, was instituted by prior mortgagees for the enforcement of their security. In November, 1911, the mortgagor executed a deed of assignment for the benefit of his creditors. In August, 1912, the bank sold certain of the shares deposited by the mortgagor under the memorandum of deposit, and subsequently the bank's mortgage was transferred to a prior mortgagee. The costs to be taxed were the mortgagee's costs in regard to the above transactions. On the 17th of February, 1913, a bill was delivered to the mortgagor amounting to £11 2s. 10d., as to which, as explained in a letter of the same date, £2 2s. represented charges by anticipation to cover work to be done in connection with the completion of the transfer. On the 29th of May the mortgagee's solicitors wrote to the mortgagor's solicitors that, there having been a considerable amount of further touble in connection with the matter, they had added £2 2s., which made a total of four guineas to cover charges from February to the date of completion, and stating that they would send a detailed account for the purposes of taxation, to justify the four guineas so charged in anticipation. This was done, and a detailed bill of £7 6s. was delivered. Two other bills, amounting to £47 7s., were also delivered. At the taxation the taxing master refused to allow the second two guineas charged in anticipation, and regarded the explanatory bill of £7 6s. as a bill to be taxed, and disallowed it *in toto*. In respect of attendances in chambers in the foreclosure action and subsequent proceedings, the taxing master disallowed certain items as being higher than the amount certified by the master in chambers, notwithstanding that the aggregate amount allowed by the master exceeded the total amount charged by the solicitors. Where the amounts certified by the master were higher than the actual amount charged, the taxing master refused to allow an amendment to bring that amount up to the amount certified on the ground that he had no power to do so. He also disallowed costs of attendances at meetings of the mortgagor's creditors on the ground that such meetings did not affect the mortgagees' security; and the costs of attending and advising the bank on the application of the proceeds of sale of part of their security, on the ground that the costs of advising the bank as to what to do with the proceeds of their security could not be chargeable against the mortgagor. These items, with others disallowed by the taxing master, amounted to more than one-sixth of the total bill, so that the costs of the taxation were payable by mortgagee's solicitors, who took out this summons to vary the certificate. It was contended by the applicants that the taxing master was wrong in treating the bill of £7 6s. as a bill to be taxed, and in disallowing the additional two guineas, and that the other items should properly be allowed as against a mortgagor in that they were incidental to the security and the realisation thereof.

JOYCE, J., in the course of a considered judgment, said: The principal objections taken to this taxation I may read from the summons: "The respondents object that the master ought not to treat the bill No. 3, amounting to £11 2s. 10d., as the bill delivered, and which is to be taxed under the order, but that the bill delivered and to be taxed ought to be treated as a bill amounting to £9 0s. 10d., and a lump sum of £4 4s. by way of anticipation to cover further work, and the detailed items, amounting to £7 6s., making, with the £9 0s. 10d., a total of £16 6s. 10d., were delivered only for the purpose of justifying the lump sum of £4 4s., and should be taxed for that purpose only." It appears to me that the objection of the applicant on this occasion is well founded, having regard to the letters of the 17th of February, 1913, and the 29th of May, 1913, to which no objection was taken by the persons to whom they were addressed. Bill No. 3 was furnished for the purpose of explaining and justifying the charge of £2 2s., which was a provisional or anticipatory charge, together with a further £2 2s. added as explained in the letter of the 29th of May. It appears to me that the taxing master was wrong in treating this explanatory bill (not a bill really) as a bill to be taxed and the whole disallowed, as he has treated it. It is not denied that the £4 4s. ought to be allowed. The aggregate of the bill to be taxed must, therefore, be reduced by the excess of that explanatory bill over £4 4s. With regard to the objections referred to in part one of the schedule of the summons, these relate to attendances in chambers, which were proper, as is not questioned; but it is said that the amount to be allowed in respect of these attendances was certified by the master in chambers. Curiously enough, he allowed some at a higher sum than was charged and some at a lower; but the aggregate amount of the sums allowed by the master exceed the aggregate of the amount charged by the solicitors in the bill. In respect of this I must do what is just. Whatever amendments may be necessary to be made, either in the proceedings or in the bill or anywhere else that the summons asks for, must be made, if necessary, so that the solicitors may be allowed the aggregate amount of the charges which they have made in that bill in respect of their attendances, that aggregate being less than the aggregate allowed them by the master in chambers. Then, as to part three of the schedule, I am not clear as to some of the items. It appears to me that the sums disallowed in respect of the attendances at the meetings of creditors must be allowed. The personal liability of the mortgagor was the security of the mortgagees, and I think they would have been foolish if they had not attended those meetings. Then the item which is an attendance of the solicitors on the bank for advice as to what they were to do with the money they had received on the sale of part of the property ought to be allowed. In the complicated circumstances they would have been foolish if the bank had not had proper advice; so that charge is made out. There are some others as to which I am not clear, but I understand it does not matter as to them, because the result of my decision is enough to turn the scale, and the disallowances will be less than one-sixth. The certificate must be varied, and the allowances must be made as I have directed. The applicants' costs of taxation must be paid by the respondents, who will also pay the costs of this application. —COUNSEL, for the applicants, *C. C. E. Jenkins*, K.C., and *W. A. Greene*; for the respondents, *Peterson*, K.C., and *Vaisey*. SOLICITORS, *Paice & Cross; Dawson, Bennett, & Co.*

[Reported by B. C. CARRINGTON, Barrister-at-Law.]

LONDON AND NORTHERN STEAMSHIP CO. (LIM.) *v.* FARMER.

Joyce, J. 23rd and 24th April.

COMPANY—SHARES—PAYMENT IN ADVANCE OF CALLS—REPAYMENT TO SHAREHOLDERS—LOANS—NO POWER IN COMPANY TO REPAY.

A company was authorised by its articles of association to receive from any member willing to advance the same all or any part of the moneys due upon his shares beyond the sums called for, and to pay interest thereon. The company issued ordinary shares on several occasions, on each issue the shareholders being given the option of paying the balance due on their respective shares in anticipation of calls, such balance to bear interest at 4 per cent. Some of the shareholders exercised this option.

Held, that the moneys so paid in advance of calls were not to be regarded as a loan to the company, and could not be repaid to the shareholders by the company.

The London and Northern Steamship Co. (Limited) was incorporated in 1890, with a capital of £250,000, subsequently increased to £500,000, divided into 40,000 ordinary shares of £10 each, and 100,000 preference shares of £1 each. There had been issued 25,000 ordinary shares, on each of which £7 had been paid up, and also 5,000 ordinary shares, on each of which £5 had been paid up. All the preference shares had been issued, fully paid up. The company had issued shares from time to time, and on each occasion the shareholders were given the option of paying the balance due upon their respective shares in anticipation of calls, such balances to bear interest at the rate of 4 per cent. per annum until absorbed by further calls, which option was exercised by a considerable number of shareholders. This was authorized by article 16 of the articles of association of the company, which provided that the company might receive from any member willing to advance the same all or any part of the moneys due upon the shares held by him beyond the amount actually called up, and pay interest thereon. Article 123 further provided that such capital prepaid in advance of calls should not, whilst carrying interest, confer a right to participate in profits. The company had been paying large dividends, that for the year 1912-13 amounting to 15 per cent. Some of the shareholders who had prepaid calls now desired the company either to treat the amounts so prepaid by them as part of the ordinary capital of the company for dividend purposes, and call up the amounts so prepaid, or to repay to the shareholders who had prepaid the calls the amount of their prepayments. This summons was accordingly taken out on behalf of the company to determine, *inter alia*, whether the company had power, with the consent of the shareholders, to repay to them the amounts paid in advance of calls. Shareholders who did not desire repayment contended that the company had no power to make the same, and referred to *Lock* v. *Queensland Investment and Land Mortgage Co.* (1896. A. C. 461). *United Provident Assurance Co. (Limited)* (1910, 2 Ch. 477) was also referred to.

JOYCE, J., in giving judgment, said that the circumstances were somewhat peculiar, because, in his opinion, it could not be maintained that the sums of money paid in advance of calls constituted an ordinary loan to the company, of which the shareholders who had so paid could demand repayment, nor could the company insist on repayment if the shareholders were unwilling to take the money. His lordship was of opinion that, having due regard to the articles of association, the company had no power to repay the amounts prepaid in the manner claimed, and accordingly he could not make the order asked for in the summons.—COUNSEL, for the company, *R. F. Mackwinney*; for the defendants, *T. K. Crossfield; T. W. Holmes*. SOLICITORS, for all parties, *Hughes & Sons*.

[Reported by R. C. CARRINGTON, Barrister-at-Law.]

Re WEDGWOOD. SWEET v. COTTON. Joyce, J. 22rd April; 6th May.

WILL—CHARITY—BEQUEST TO CHARITABLE INSTITUTION—CHANGE OF ADDRESS—CHANGE OF MANAGEMENT—VALIDITY—SCHEME.

A testatrix by her will made in 1908 bequeathed a legacy to St. Mary's Home for Women and Children, 15, W.-street, Chelsea, and by a codicil made in 1911 she reduced the legacy and in other respects confirmed her will. At the date of the will there was a St. Mary's Home at 15, W.-square, Chelsea, under the management of the P. Ladies' Association. In 1908 the C. Association was formed for similar work, and, an arrangement being made between the two societies as to the areas of their work, St. Mary's Home passed under the control of the C. Association, who carried it on on the same lines as before. In 1909 the lease of the premises expired, and the St. Mary's Home was removed to another house in the neighbourhood, and there carried on as before.

Held, that the bequest was not to any person or association, but was a good charitable bequest for the particular charitable work carried on at St. Mary's Home, the change of address being immaterial, having regard to the confirmation of the will by the codicil.

The testatrix by her will dated the 16th of April, 1908, after appointing executors and making sundry charitable bequests, bequeathed to "St. Mary's Home for Women and Children, of 15, Wellington-street, Chelsea, £1,000." By a codicil dated the 20th of March, 1911, the testatrix revoked so much of each of the charitable legacies given by her as exceeded £500, and declared that the will should be construed as if the sum of £500 had been originally inserted therein instead of each sum therein mentioned exceeding £500, and with certain modifications in all other respects she confirmed her will. The testatrix died on the 18th of October, 1913. At the date of the will there was a St. Mary's Home, 15, Wellington-square, Chelsea, which, though under the control of its own committee and officers, was one of several homes for rescue work maintained by the Pimlico Ladies' Association. In 1908 another society was formed in Chelsea for carrying on a similar work, and an arrangement was come to between the two associations as to the areas in which their work should be carried on, in consequence of which the St. Mary's Home came under the management of the society known as the Chelsea Association for Rescue Work. From the beginning of 1909 the St. Mary's Home was under the control of practically the same committee and officers as before, and was supported mainly by the same subscribers. On the 25th of March, 1909, the lease of 15, Wellington-square terminated, and negotiations for renewal proving unsuccessful, the home was removed to Trafalgar-square, in the same neighbourhood. From that date the work was carried on upon the same lines as previously, under the title of St. Mary's Home. This summons was taken out by the executors to determine, *inter alia*, whether the legacy to St. Mary's Home was void for uncertainty, or had lapsed, or ought to be administered for any and what charitable purposes. The bequest was claimed both by the Pimlico Ladies' Association (now called the Belgravia and Pimlico Association) and by the Chelsea Association.

JOYCE, J., in a considered judgment, stated the facts, and said that the expression Wellington-street was doubtless a clerical error for Wellington-square, and that there was no break in the continuity of the institution; the same charitable work was carried on in the same place, though in form under slightly different management, but there was no material change in substance. The legacy in question was not given to any person or association, but really for a charitable purpose, namely, the carrying on of the work of St. Mary's Home, which was not a separate institution, but a department of the charitable work originally of the Pimlico Ladies' Association, and then of the Chelsea Association. If the testatrix had died in the first quarter of 1909 no question as to the validity of the bequest could have arisen. The tenancy of 15, Wellington-square expired, and the home was removed to another place within a short distance and carried on in precisely the same way as before by the same agency. In the last clause of the codicil the testatrix in all other respects confirmed her will: the effect of that was to bring the will down to the date of the codicil, and effect the same disposition of the testator's estate as if the testator had at that date made a new will containing the same dispositions as the will with the alterations introduced by the codicil: *Re Fraser* (1904, 1 Ch. 726). Here, but for the change of address in 1909, the objection to this bequest would hardly have been arguable. This change of address, in his lordship's opinion, made no difference, especially having regard to the confirmation of the will by the codicil. If the will containing the original bequest had been made in 1911, the inaccuracy in the local address of the home would not have invalidated the bequest. The result was that neither of the claimants, strictly, was entitled to the legacy, which was a perfectly good and valid bequest for a definite charitable object, namely, the work carried on at or in connection with St. Mary's Home. If the Attorney-General insisted, there must be a scheme for the application of the money for St. Mary's Home, but it would be a good scheme for the money to be paid to either of the societies, preferably the Chelsea Association, on their undertaking that it should be applied towards St. Mary's Home. Costs of all parties out of the estate.—COUNSEL, for the executors, *H. C. Bischoff;* for the Chelsea Association, *Howard Wright;* for the Pimlico Association, *E. A. Digby;* for the residuary legatees, *Dighton N. Pollock:* for the Attorney-General. *Austen-Cartmell;* for other defendants, *Ashton Cross.* SOLICITORS, *Iliffe. Henley, & Sweet; Tatham & Proctor; Treasury Solicitor; Wynne, Baxter, & Keeble.*

[Reported by R. C. CARRINGTON, Barrister-at-Law.]

ATTORNEY-GENERAL v. GREAT NORTHERN RAILWAY CO.
Warrington, J. 21st May.

HIGHWAY—INTERRUPTION UNDER STATUTE—BRIDGE OVER RAILWAY—MAINTENANCE—MEASURE OF OBLIGATION—HEAVY MOTOR TRAFFIC—RAILWAYS CLAUSES CONSOLIDATION ACT, 1845—LOCOMOTIVES ACT, 1861—LOCOMOTIVES ON HIGHWAYS ACT, 1896—MOTOR-CAR ACT, 1903.

A railway company by statutory authority interrupted a highway by the construction of a railway. The statute required the company to build and maintain a bridge to carry the highway over the railway. Subsequently heavier traffic, than at the time the bridge was built, came or ought to have been expected to come upon the highway. The railway company affixed a notice to the bridge, under the provisions of the Motor-car Act, 1903, to the effect that the bridge was not sufficient to carry the heavy traffic.

Held, that the railway company was obliged to maintain the bridge in a condition to carry such traffic as might be expected to come upon the highway from time to time, and that this obligation could not be limited by adopting the provisions of the Locomotives and Motor-car Acts.

The plaintiff in this case was the Attorney-General, suing on behalf of the public, and the defendants were the Great Northern Railway Co. At Crouch End a public highway was carried over the High Barnet branch of the Great Northern Railway by a bridge constructed by the defendants about 1867 under an Act incorporating the Railways Clauses Consolidation Act, 1845. The plaintiff alleged that the bridge was not in such a condition as to be sufficient safety to carry heavy motor traffic which might reasonably be expected in present-day circumstances to traverse the highway. The defendants did not deny that they were liable to maintain the bridge, but contended that the measure of their liability depended upon the state of traffic at the time the bridge was built. They contended, further, that under the provisions of the Locomotives and Motor-car Acts they had limited their obligations by affixing the statutory notice to the bridge. The plaintiff asked for a mandatory injunction requiring the defendants to do such works to the bridge as might render it sufficient safely to carry heavy motor traffic.

WARRINGTON, J., said that the railway company elected to carry the highway over the railway, and the bridge was constructed for the purpose. It was finished in 1867, and the line was duly opened for traffic after the usual inspection by the Board of Trade. There were certain principles which seemed to him to be established by authority: (1) Where persons, acting under statutory authority, for their own purposes, interrupted a highway by some work which rendered it impossible to use it, an obligation was *prima facie* imposed upon them to construct such works as might be necessary to restore to the public the use of the highway so interrupted, and the obligation so imposed was of a continuing nature, involving not only the construction of such works, but also their maintenance: *per* Fletcher Moulton, L.J., in *Hertfordshire County Council* v. *Great Eastern Railway Co.* (1909, 2 K. B. 403). (2) As regards the highway itself, the obligation cast upon the persons or the body responsible for its maintenance was to maintain it in such a condition that it should be sufficient for such traffic as might reasonably be expected to pass over it, and was an obligation, the manner and extent of which varied with changing circumstances and with the habits of those that used the roads. It might be shortly impressed as an obligation to keep the road up to date: *per* Kennedy, L.J., in *Attorney-General* v. *Sharpness New Docks* (30 T. L. R. 273). (3) There was no distinction in this respect between the solid part of the highway and a bridge. The standard according to which the latter was to be maintained was the same as that which was applicable to the rest of the highway: *Attorney-General* v. *Sharpness New Docks.* (4) In order to rebut the presumption mentioned above, as to the obligation imposed upon persons who, acting under statutory authority, interrupted a highway, such persons must show that the statute under the authority of which they were acting contained some provision amounting to an exemption from such an obligation. It was not enough that the statute was silent on the point: *per* Fletcher Moulton, L.J., in *Hertfordshire County Council* v. *Great Eastern Railway Co.*, and *per* Kennedy, L.J., in *Attorney-General* v. *Sharpness New Docks.* Applying these principles to the present case, the defendants were bound to maintain the bridge in such a condition of safety that it would be sufficient for the passage of the traffic which might be expected to use the highway of which it formed part, unless they could shew that the statute under which they derived their authority exempted them from this obligation. Their contention was that their obligations were defined by the group of sections in the Act of 1845, beginning with section 46 and ending with section 67. He could only say that he could not find any provision in those sections which defined in any way, either ex-

pressly or by implication, the obligation imposed by section 46 of maintaining the bridge. The measure of that obligation must, therefore, be sought in the general principles of law to which he had referred. The standard according to which the bridge was to be maintained was to be determined by the nature and extent of the traffic upon and to be expected upon the highway of which the bridge formed part. With regard to the provisions of the Locomotives on Highways and Motor-car Acts, by which the defendants contended they could qualify their obligations, he was bound, by a decision of a Divisional Court of the King's Bench Division in *Lloyd* v. *Ross* (1913, 2 K. B. 332), to assume that certain regulations purporting to have been made by the Local Government Board, under section 12 of the Motor-car Act, 1903, were of statutory authority. One of these regulations was: "With respect to the use of a heavy motor-car on a bridge forming part of a highway, the following regulation . . . . shall apply and have effect, that is to say, where the person who is liable to the repair of the bridge states in a prescribed notice (*a*) that the bridge is insufficient to carry a heavy motor-car . . . . or. (*b*) that the bridge is not insufficient to carry a heavy motor-car drawing a tractor . . . . the owner of any such heavy motor-car shall not cause or suffer the heavy motor-cars to be driven . . . . upon the bridge, except with the consent of the person liable to the repair of the bridge." The defendants had stated in the prescribed notice that the bridge was insufficient to carry the heavy motor-cars mentioned in the regulation, and they contended that, inasmuch as owners of heavy motor-cars could not lawfully use the bridge, heavy motor traffic must be left out of question in applying the standard referred to above. He saw no ground for this contention. If heavy motor traffic might be expected upon the highway, the duty of the defendants was to maintain the bridge in a condition of safety sufficient to carry that traffic, and they were not relieved from this obligation by the power given them to exclude it while the bridge remained insufficient. There must be a declaration that the defendants were liable to put the bridge in such a condition that it would be safe for the passage of traffic upon and to be expected upon the highway coming up to such bridge at either end thereof, and so to maintain the same, whether the traffic aforesaid should or should not be prohibited from passing over the bridge by the Locomotives Act, 1861, the Locomotives on Highways Act, 1896, the Motor-car Act, 1903, or any of such Acts, or any regulations made under such Acts, or any of them.—COUNSEL, *Cave*, K.C., and *Charles*, K.C.; *Younger*, K.C., *Tomlin*, K.C., and *Andrews-Urthwatt*. SOLICITORS, *Joynson-Hicks, Hunt, Moore & Cardew; R. Hill Dawe*.

[Reported by J. B. C. THESIGER, Barrister-at-Law.]

High Court—King's Bench Division.

LAMB BROTHERS *v.* **KEEPING.** Div. Court. 6th May.

COUNTY COURT—COSTS—REMITTED ACTION—PAYMENT BY DEFENDANT TO PLAINTIFF AFTER ACTION BROUGHT—DEFENDANT IGNORANT OF WRIT, WHEN PAYMENT MADE—SUM "RECOVERED IN THE ACTION"—COUNTY COURTS ACT, 1888 (51 & 52 VICT. c. 43), s. 116.

The day after a writ had been issued in an action of contract for £77 5s. 2d., the defendant, who was ignorant of the issue of the writ, paid the plaintiffs £72 10s., the amount for which he considered he was liable. Subsequently the writ was served and the action was remitted to the City of London Court, where the plaintiffs obtained judgment for £4 15s. 2d., the balance of their claim. The costs were taxed on scale C.

Held, following Pearce v. Bolton (1902, 2 K. B. 111), *that the taxation was right, as the sum recovered in the action within the meaning of section* 116 *of the County Courts Act,* 1888, *was £77 5s. 2d.*

The plaintiffs sold to the defendant a number of logs of timber. After the sale there was a difference of opinion between the parties as to whether the price agreed was 5s. 10½d. or 5s. 8½d. per cubic foot. The plaintiffs sent the defendant an invoice for £77 odd on the basis of the larger price; the defendant returned the invoice with an expression of his view as to the lower price being that agreed upon. On the 21st of August, 1913, the plaintiffs issued a writ against the defendant for £77 5s. 2d. On the 22nd of August the defendant, who was not aware that the writ had been issued, sent the plaintiffs a cheque for £72 10s., the amount for which he was, in his view, liable. Subsequently the writ was served and the action was remitted to the City of London Court, where the plaintiffs obtained judgment for £4 15s. 2d., the difference between the amount claimed by them and the amount the defendant had paid. On taxation the plaintiffs' costs were taxed on scale C, and on a review of taxation his Honour Judge Atherley Jones upheld this taxation. The defendant appealed. By section 116 of the County Courts Act, 1888 (51 & 52 Vict. c. 43), as amended by section 3 of the County Courts Act, 1903 (3 Ed. 7, c. 42):—(1) "If in an action founded on contract the plaintiff shall recover a sum less than twenty pounds, he shall not be entitled to any costs of the action, and if he shall recover a sum of twenty pounds or upwards, but less than one hundred pounds, he shall not be entitled to any more costs than he would have been entitled to if the action had been brought in a county court." Counsel for the respondents took the point that the appeal ought to have been from the judgment, and not by way of appeal from the review of taxation. Counsel for the appellant contended that the sum recovered in the action within the meaning of section 116 was only £4 15s. 2d., and that the case was distinguishable from that of *Pearce* v. *Bolton* (1902, 2 K. B. 111), as in that case the defendant had appeared before he paid any of the money due. Here the defendant paid the plaintiffs £72 10s. before he knew that a writ had been served. *Keeble* v. *Bennett* (1894, 2 Q. B. 329), and *White* v. *Headland's Patent Electric Storage Battery Co.* (1899, 1 Q. B. 507), were also mentioned.

RIDLEY, J.—The question we have to decide is whether scale C is the proper scale applicable. If the whole sum of £77 5s. 2d. was recovered in the action the plaintiffs would be entitled to costs upon scale C; but if only £4 15s. 2d. was recovered, then they would not be entitled to any costs owing to the provisions of section 116 of the County Courts Act, 1888. If it were not for the decision in *Pearce* v. *Bolton* (1902, 2 K. B. 111), I think it might have been arguable that the sum of £4 15s. 2d. was all that was recovered in the action. There was a difference of opinion amongst the members of the court in that case; but in view of the decision of the majority of the court I am unable to accept the argument which the learned counsel for the appellant has addressed to us. The case of *Pearce* v. *Bolton* (*ubi sup.*) is, in my opinion, indistinguishable from the case before us. That case was an action founded on contract brought in the High Court to recover £27. After appearing to the writ the defendant paid to the plaintiffs the sum of £8. The action was remitted to the county court, and judgment was given for the plaintiffs for the sum of £19. It was argued on behalf of the plaintiffs that the sum of £27 was recovered in the action because the defendants had paid the £8 in consequence of the writ issued against them; but although that argument was put forward it was not the argument adopted by the majority of the court in giving judgment for the plaintiffs. What the majority of the court held was that, as judgment was given in the county court for £19, it could only have been given for that amount by reference to the fact that £8 had been already paid, and therefore they held that the £8 had been recovered when the £19 was recovered, since that sum was assessed and arrived at by taking into account the £8. If that was sound reasoning in that case, it is equally so in the present case. Here the judgment for £4 15s. in the City of London Court was arrived at by taking into consideration the fact that £72 10s. had been paid by the defendant. Adopting the reasoning in *Pearce* v. *Bolton* (*ubi. sup.*), I think that the whole sum of £77 5s. 2d. was recovered in the action, and consequently the decision of the registrar and of the learned judge as to the scale of costs applicable was right, and this appeal must be dismissed.

BRAY, J.—I am of the same opinion. I do not think that the case is distinguishable from *Pearce* v. *Bolton* (*ubi. sup.*) for the reasons given by Lord Alverstone, L.C.J., and Channel, J., in their judgments. Channell, J., said: "I think that they recovered the £8 when they recovered the £19, which was assessed and arrived at by taking into account the £8. The case must be looked at as if the defendants had pleaded that since action they had paid £8 on account. If that be the right view, it is clear that the plaintiffs recovered in the action the whole of their claim." It seems to me that those words apply equally in this case. In the High Court, under the old system of pleading, the defendant would have had to plead that since action he had paid £72 10s., and it would have made no difference that the money had been paid in ignorance that the writ had been issued. Section 116 of the County Courts Act, 1888, penalises a plaintiff who brings his action in the wrong court; but how can he judge in which court to bring the action except by the circumstances existing at the time? At the time when the writ was issued in the present case £77 5s. 2d. was actually due to the plaintiffs, and that being so, they were entitled to bring the action in the High Court for that amount. In my opinion, the whole £77 5s. 2d. was recovered in the action, and that being so, the appeal must be dismissed.—COUNSEL, *Compston*, K.C., and *Palmer; Hanbury Aggs*. SOLICITORS, *Keeping & Gloag; Pritchard, Englefield, & Co.*, for J. H. Glover, Liverpool.

[Reported by C. G. MORAN, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

In the Estate of **DAVID NATHANIEL OSMENT.** **CHILD AND JARVIS** *v.* **OSMENT AND OTHERS.** Evans, P. 20th March.

PROBATE—PRACTICE—COSTS—CONDUCT OF PARTIES RESPONSIBLE FOR, AND BENEFITING UNDER, WILL THE CAUSE OF LITIGATION—ORD. LXV., R. 14D.—POWER OF COURT—COSTS OF ALL PARTIES ORDERED TO COME OUT OF LEGACIES OF SUCCESSFUL PARTIES.

The principle of law is well established that the vigilance and suspicion of the court is excited by the preparation and obtaining of a will by a party who benefits therefrom, and that such a document ought not to be pronounced for unless the suspicion is removed, and that if, after inquiry, the court is satisfied that the document propounded does express the will of the deceased, those who were instrumental in bringing about the inquiry are not wholly in the wrong, even if unsuccessful in the litigation. Under ord. 65, *r.* 14*d, the court has power to order that the costs shall not follow the event, but that the costs of all parties shall come out of that portion of the estate bequeathed by the will to the persons whose conduct has caused the inquiry, although they are successful in the litigation.*

Plaintiffs, as executors, propounded a will and codicil of the deceased, both dated the 6th of March, 1913. Defendants, the widow and the

brother of the deceased, pleaded that both these documents, together with another will purporting to have been executed on the 17th of December, 1912, were not duly executed. They further pleaded want of knowledge and approval and general capacity, and counterclaimed to have a will dated the 21st of August, 1912, established in solemn form of law. The case was tried before Evans, P., and a special jury, and the verdict was in favour of the plaintiffs on all issues. The court pronounced for the will on the 6th of March, 1913. The question of costs is the only one calling for a report. The material facts were as follows: The plaintiff, Child, was at the office of the plaintiff, Jarvis, a solicitor, when the deceased went there to give instructions for the will pronounced for. He was the constant companion of the deceased, and had financed him. The plaintiff, Jarvis, took instructions from the deceased in the absence of a third party. The only written instructions consisted of four words written by the deceased, and the whole of the rest of the document was written by the plaintiff, Jarvis. There was some discussion between Jarvis and the deceased as to the reason for the generosity of the deceased towards him, his legacy amounting to about one-seventh of the estate. The instructions also provided for a legacy to his (Jarvis's) clerk, who was a stranger to the deceased. Jarvis, as a plaintiff in the action, gave evidence in favour of the will. It was also stated in evidence that the deceased was of intemperate habits. Counsel for the defendants asked that costs should not follow the event. The evidence shewed that the inquiry was a reasonable one, and was directly caused by the conduct of the plaintiff, Jarvis. The costs should come out of the share of the estate taken by him (ord. 65, r. 14d). The defendants should have their costs out of the estate. They would fall on the residuary legatees unless they were paid out of the share of Jarvis. The residuary legatees were not parties to the suit. Counsel for the plaintiffs argued that, as the jury had believed the evidence of the plaintiff Jarvis, costs should follow the event. At any rate, if the usual course was not to be followed, it was merely a case for inquiry, and each party should pay their own costs. The defendants ought to have limited their case to the knowledge and approval of the deceased of the gifts to the executors.

Evans, P.—It is well established that if a party writes or prepares a will under which he takes a benefit, that is a circumstance that ought generally to excite the suspicion of the court, and calls upon it to be vigilant and jealous in examining the evidence in support of the instructions in favour of it; it ought not to pronounce for the document unless the suspicion is removed, and it is judicially satisfied that the paper propounded does express the true will of the deceased. That is the principle, and it is applicable here, although the tribunal investigating the suspicious circumstances and deciding the matter is a tribunal consisting of a special jury presided over by the judge. In the words of Lord Penzance in *Mitchell* v. *Gard* (3 Sw. & Tr. 275): "It is the function of the court to investigate the execution of a will and the capacity of the maker, and, having done so, to ascertain and declare what is the will of the testator. If fair circumstances of doubt or suspicion arise to obscure this question, a judicial inquiry is in a manner enforced upon them. Those who are instrumental in bringing about the holding of this inquiry are not wholly in the wrong even if they do not succeed." Now, I do not want to say a word at this stage of the case which would seem to indicate that I differ in the slightest degree from the verdict of the jury, and I do not want to say a word which anybody could use or which Mr. Jarvis himself might think threw any doubt upon his *bonâ fides* in the transaction. The matter has now been investigated, and it must be taken by the verdict of the jury, in accordance with my direction, that they are satisfied that the circumstances of the suspicion excited in this case have been sufficiently explained by the inquiry which has taken place. They must have, as they were entitled to do, accepted the explanation of Mr. Jarvis, and, therefore, no blame is cast upon him; but in deciding this question of costs, I must go back further. We are now at the end of this inquiry, which has been brought about by the action of the defendants; these circumstances have been explained, and the jury have been able to return the verdict which they have, which declares these two documents to be valid. I think there can be no doubt about it, that there were fair circumstances of doubt or suspicion in regard to this will before the circumstances were explained. Mr. Child was at the office when Mr. Osment went there. One might almost say he took him there. He was his constant companion. He had been financing him. The solicitor took instructions when there was nobody present besides the testator and himself. There were no written instructions from the testator which would enable anybody to draw up the script for which the jury asked, I think, appreciating the importance of it. It had upon it four words, I think, written by the testator in the corner, and the beginning of some other word. There it stops, and the whole of the rest of that script, which contained the written instructions, was in the handwriting of the solicitor himself. He benefited to the extent of £1,000. He took his remedy. He did say: "Why should I have it?" and the testator said: "Why should not you? You have been a good friend to me." He said: "I have not been a friend to you. You have paid me for what I have done." The testator then said, "I want you to have it." The solicitor then says that there was no further attempt to dissuade the man from making him the object of his generosity. He took instructions also in the same way for £200 to be given to the clerk, which was a gift to one who practically was a stranger. I do not make any order in this case which will affect the £200 which was given to Jackson, because I doubt whether I have the power to do so; but I think I have full power under the rule to deal with the costs with reference to the legacies which have been left to Mr. Jarvis and to Mr. Child. Mr. Child is one of the executors with Mr. Jarvis, and he took the burden here of coming and assisting in this inquiry which these circumstances rendered reasonable and necessary. The order I make is, that the costs of all parties, namely, the defendants and executors' costs, shall come out of the portion of the estate which was devised to the executors as beneficiaries under the will.—Counsel, for the plaintiffs, *Barnard*, K.C., and *W. O. Willis;* for the defendants, *Hume-Williams*, K.C., and *Le Bas*. Solicitors, for the plaintiffs, *George F. J. Jarvis;* for the defendants, *C. V. Young & Cowper*.

[Reported by C. P. Hawkes, Barrister-at-Law.]

Societies.

Shropshire Law Society.

The annual meeting of this society was held last Tuesday at the Society's Rooms, College Hill, Shrewsbury. Mr. E. G. S. Corser, the president, was in the chair. The annual report was considered and approved. It referred, among other subjects, to the Poor Persons' Lawyers Associations, which are being formed in many large towns, but do not seem necessary here. Local solicitors willing to assist in such matters are requested to send in their names to the District Registrar of the High Court at Shrewsbury. The proposed Bill for Registration of Insurance Agents was discussed, and it was decided to oppose it. It was also agreed to co-operate in entertaining the Council and members of the Law Society if an excursion to Ludlow and Stokesay was arranged on the occasion of the provincial meeting of the Law Society at Hereford at the end of September. The hon. treasurer's statement of accounts, shewing a satisfactory balance, was read and approved. Mr. J. St. C. Upton was elected president and Mr. W. C. C. Peele vice-president for the year. Mr. Robert Marston, Mr E. G. S. Corser, and Mr. R. A. Craig were elected on the committee in the place of the three retiring members, who were not eligible for re-election this year, and the hon. treasurer (Mr. H. J. Osborne) and the hon. secretary (Mr. R. T. Hughes) were re-elected.

Obituary.

Sir Douglas Straight.

Sir Douglas Straight, whose death occurred on Thursday, was the son of Mr. Robert Marshall Straight, barrister and clerk of the Central Criminal Court. He was educated at Harrow, which school he had to leave owing to his father's sudden death. From 1863 to 1865 he wrote frequently for newspapers and magazines, and was well-known as a writer for children under the pseudonym of "Sidney Daryl." He was called to the Bar in 1865, and soon obtained a large and varied practice, but at the age of thirty-five he decided to relinquish his extensive practice at the Old Bailey in order to accept an Indian judgship. He sat on the Bench in India for thirteen years, retiring on pension in 1892, when he was knighted. In 1893 he became sole editor of the *Pall Mall Magazine*, and in March, 1895, succeeded Mr. H. Cockayne Cust as editor of the *Pall Mall Gazette*, which position he held until 1909.

Legal News.

Appointment.

Mr. Edward Harvey Cook, of the firm of Clapham, Fraser, Cook, & Co., of 15, Devonshire-square, Bishopsgate, E.C., has been appointed Clerk to the Bishopsgate Foundation on the resignation of his former partner, Mr. F. G. Fitch. Mr. Cook was admitted in 1887.

Mr. Charles James Griffin (Judge of His Majesty's High Court, Nyasaland) has been appointed to be Attorney-General of Gibraltar.

Changes in Partnerships.

Dissolution.

Cuthbert Frederick Corbould-Ellis and Horace Charles Mitchell, solicitors (Corbould-Ellis & Mitchell), 14, Clement's-lane, Lombard-street, E.C. May 1. [*Gazette*, May 29.

General.

The class of English tourist who complains with heat of the early closing of Scottish public-houses at 10 p.m. and total closing on Sunday will henceforward have fresh occasion for contemptuous comment. From to-morrow onwards Scottish public-houses cannot open for the sale of exciseable liquors before 10 a.m. The change from 8 a.m. is due to Section 7 of the Temperance (Scotland) Act, 1913, and will directly affect clubs, for by section 56 it is made a ground of objection

to the renewal of a club's certificate that "exciseable liquors are sold between the hours of 2 a.m. and 10 a.m." As regards the sale of liquors, therefore, clubs must conform to the hour of opening prescribed for public-houses.—*Times*, 27th of May.

A burglary was committed recently at the house of Dr. Bonnefoy, near Marseilles. Dr. Bonnefoy had been occupied in scientific experiments with the bacilli of various diseases and kept a stock of rabbits, some of which he had inoculated with virus. These formed part of the burglar's haul.

The Railway and Canal Commission Court will sit at the Four Courts, Dublin, on Tuesday, 9th of June, to hear an application of the Great Southern and Western Railway Co. for an order of the court sanctioning certain increases of rates. A number of objections to the increases have been lodged. The new *ex officio* Commissioner for Ireland, Mr. Justice Kenny, will preside.

Max Hirschmann, a German music hall artist, has been fined £10, with the alternative of 60 days' imprisonment, at Aberdeen, for cruelly ill-treating Rudolph King, a half-caste boy of 11 years, while training him for acrobatic performances on the stage of the Palace Theatre. Evidence shewed that the boy was repeatedly struck with a stick, pulled by the ear across the stage, kicked about the body, pinched, and also pulled off a table with a rope tied round his waist. The Sheriff, in passing sentence, said such methods of training would not be tolerated in this country.

At Westminster, on Monday, a well-dressed girl of 17 was charged, before Mr. Francis, as a disorderly person. The court missionary stated that the girl had told him that she came, rather more than a year ago, from an Oxfordshire village to a situation at Lauderdale-mansions, Maida Vale, and that after being there some three months she was induced by an older girl to leave her place and adopt an irregular mode of life. This led to her appearance at Marlborough-street Police Court on a charge of solicitation, for which she went to prison for fourteen days, as she was unable to pay a fine. The magistrate, in remanding the girl, said he would do all he could to save one so young from continuing a life of vice and degradation.

Danger threatens the Rhodesian land settlement scheme from an unexpected quarter. Counsel locally retained in connection with the land ownership dispute consider that the passing of the Ordinance will prejudice the people's case before the Privy Council. This opinion, which has created the greatest surprise, is not generally shared; but, in order to prevent possible embarrassments, the third reading of the Ordinance will be postponed until the Legislative Council reassembles in a few months' time. The delay of the Colonial Office in communicating the terms of the reference to the Privy Council has provoked great dissatisfaction, and is considered mainly responsible for the postponement of the settlement of the land scheme.—*Times*.

The United States Supreme Court decided on the 25th of May that the Oceanic Steam Navigation Co., owners of *The Titanic*, may invoke American laws to limit their pecuniary liability to nominal damages for loss of life and property in *The Titanic*. Three questions were certified by the Federal Court of New York in order to obtain a decision on the liability question, and the effect of the answers given by the Supreme Court is to make the law of the United States prevail. The suit, which involved very large claims, was brought by Mr. William Mellor, an Englishman, and Mr. Harry Anderson, an American. The steamship company invoked the limited liability laws of the United States and contended that the disaster was due to "inevitable accident," and that there was no negligence on the part of the company. The decision, from which Justice McKenna dissented, in no way affects suits brought against the company in other countries, and the court held that no conflict of authority would result between the United States and the British courts, but all litigants who chose to sue in the United States instead of in England must be limited in the recovery of damages by the United States limited liability law to the value of the salvage and the freight and passage money received on *The Titanic's* voyage, which amounted to some £18,000.—*Times*.

The *Times* of the 30th ult., in an article on "The Estate Market," says:—The advisability of distributing their investments over a wider area is recognized by many charitable and other corporations, and the result is seen in the recent realizations of landed property by the Governors of Christ's Hospital, who have this week got rid of £68,000 worth of Essex and Sussex land. It is apparent also in the intention of the Corporation of the Sons of the Clergy to convert their Cambridge land into cash in the immediate future, and steps are being taken by trustees of similar institutions to sell real estate. The movement is general, and calls for careful consideration. It must be borne in mind that such bodies are able to secure the best possible expert advice, and that their position enables them to take, as their responsibilities require them to do, a long view of the probabilities. It might be argued that "if they are selling, why should anyone else care to assume the burdens or risks they are presumably casting off?" But that would not be a correct way of looking at the question. First of all, they are not entirely divesting themselves of landed property, and, secondly, they are offering it at prices which enable a buyer to reap an adequate reward for his enterprise. Again, the buyers are among those who have proved their ability to make a profit either out of the management or the resale of their new acquisitions. Individuals may often do much better with an investment than can a corporation, especially when, in the case of the latter, the tradition against extract-

ing an economic rent operates more hardly than in regard to a private proprietor. The purchasers will doubtless see that they get what the properties are worth, and they are not bound by any delicacy towards the old tenants.

In passing sentence on Mr. Fenner at the Old Bailey, Mr. Justice Rowlatt said that it was greatly in the defendant's favour that he had not been led into the frauds through any ostentation or personal extravagance. It was also in his favour that when he fled from this country he did not make a purse for himself at the expense of others. Undoubtedly the mere fact of a conviction was a terrible punishment to the defendant and to his family. When all was said and done, the defendant had committed wholesale depredations upon those who trusted him. It might be that he had brought ruin or great loss upon his clients. Although he recognized the sadness of such a scene, feelings of compassion in the presence of a tragedy could not be allowed to lead to any weakening of the criminal law. The sentence of the court would be that the defendant should go to penal servitude for four years.

At the close of the canteens inquiry at the Central Criminal Court, in which Sir Edward Clarke, K.C., was one of the counsel appearing for the defence, Mr. Justice Darling said that the Attorney-General had alluded to the circumstance that probably that was the last appearance of Sir Edward Clarke at the Old Bailey Sessions. They did not wish to separate without taking some notice of the fact. He did not remember how many years ago it was since Sir Edward appeared as a young barrister at the Old Bailey. Sir Edward had seen some generations of judges come and go, and they knew very well that he might, if he had chosen, have been one of them. But he preferred to remain an advocate, and he had remained an advocate with the esteem of the whole profession to which he had chosen to belong. And he had come back, after years spent in the service of his country, to the court where he won his earliest triumphs to conduct his last criminal case. He had come back to enjoy on this occasion the expression of universal appreciation of those who knew him. The commissioners of the court desired to associate themselves in all that he said, and they wished him many years of health and happiness in his retirement. Sir Edward Clarke, who was much affected at the learned judge's words, briefly returned his thanks, and said that this was probably the last time he should wear his wig and gown in that court. It was a happiness to him to think that he might be remembered with kindness and honour by the men among whom he had worked.

Mr. Herbert Samuel, in a letter to Mr. G. R. Thorne, M.P., explains the temporary provisions for giving local authorities the benefits of the new system of grants pending the completion of the fresh valuation decided upon by the Government. He states that for the remainder of the present financial year, ending 31st of March next, local authorities will receive the old grants, together with such sum as the Treasury determine as being the equivalent of one-third of the increased benefit which they would derive for the year from the new grants. During the first half of the next financial year, beginning 1st of April, 1915, the old grants will cease, subject to certain adjustments, and grants will be made on the new basis, the only difference between the temporary grants and the grants under the new system being that the half-year's temporary grant will go, for the time being, in relief of rates generally. The condition that the part of it which represents new money can be used in relief of rates only on buildings and other improvements is one which could only be applied by adjustments in the second half of the financial year 1915-16, since the values will not be separately assessed till then. During the half-year April to October, 1915, local authorities will have the full benefit for that period of the new money. In order to complete the scheme of the Government, it will be necessary to provide in this Session, in the Revenue Bill, for the separation of the value attributable to buildings and improvements from the land value, and to provide in a comprehensive Rating Bill next Session for the levying of separate rates in respect of the two values so distinguished. It is thought that the necessary provisional arrangements can be made by Michaelmas, 1915.

The Attorney-General, replying to a question by Lord Robert Cecil, K.C., in the House of Commons, said that the Rules of the Supreme Court (Poor Persons), 1914, would come into operation on the 9th of June. No fund had yet been raised, but steps were being taken to constitute a committee, for the approval of the Lord Chancellor, with the object of appealing to the public to create a fund for assisting poor litigants who were unable to find out-of-pocket expenses. The new rules were only framed for assisting poor persons in cases properly belonging to the High Court and Court of Appeal. There were no rules in the county courts relating to proceedings *in forma pauperis*. But the last paragraph of section 164 of the County Courts Act, 1888, provided that:—"In any case not expressly by the Act or in pursuance thereof provided for, the general principles of practice in the High Court of Justice may be adopted and applied to actions and matters." That was a re-enactment of section 78 of the County Courts Act, 1846, omitting the words "at the discretion of the Judges." Under the older Act it was held in *Chinn* v. *Bullen* (8 C. B. R., p. 44) that proceedings *in forma pauperis* might be allowed in the county courts. There had been very few such proceedings, probably owing to the difficulty of differentiating between county court litigants in the matter of poverty. If the qualification now adopted in Rule 22—that the applicant must not be "worth £50 (excluding his wearing apparel, tools of trade, and the subject matter of such proceedings)"—were applied to the county courts it would probably cover the greater part of the litigants using these courts.

"Empress of Ireland" Disaster.—The committee of the Infant Orphan Asylum, Wanstead, are desirous of doing what they can to alleviate the distress caused by this disaster. They have generously decided to admit (without election) 10 children—boys and girls—who may have become orphans through this calamity. The institution was founded in 1827, and supplies a liberal and efficient education and a comfortable home to orphans of the middle classes. To the friends or relations of any child under seven years old rendered fatherless by this catastrophe, the rules of admission and full particulars will be sent upon application to the *Secretary* at the London Office of the Institution, at 63, Ludgate-hill, E.C.

The Property Mart.

Forthcoming Auction Sales.

June 9, 30.—Messrs. Debenham, Tewson & Chinnock, at the Mart, at 2: Freehold and Leasehold Estates and Investments (see advertisement, page ii, May 23).

June 10, 16, 24.—Messrs. Hampton & Sons, at the Mart, at 2: Freehold Estates and Properties (see advertisement, front page, May 23, also page iii, this week).

June 11.—Messrs. Stimson & Sons, at the Mart, at 2: Freehold and Leasehold Properties (see advertisement, page iii, May 23).

June 12.—Messrs. Green & Sons, at the Mart, at 2: Freehold Ground Rents (see advertisements, page iv, May 23).

June 16, July 21.—Messrs. Daniel Smith, Son & Oakley, at the Mart, at 2: Freehold Building Estates (see advertisement, back page, this week).

June 16 and 17.—Messrs. Rogers & Coates, at the Mart, at 2: Freehold Ground Rents (see advertisement, page iii, this week).

June 18.—Messrs. Maple & Co., at the Mart, at 2: Freehold Residential Estate Freehold Properties and Investments (see advertisement, page iii, May 23).

June 23.—Messrs. Driver, Jonas & Co., at Ashford: Farms, &c. (see advertisement, page iii, May 23).

June 29.—Messrs. Kemsley, at the Mart, at 2: Freehold Investments (see advertisement, page iii, May 23).

June 30.—Messrs. Collins & Collins, at the Mart, at 1: Crown Lease (see advertisement, page 598, this week).

July 1.—Messrs. Driver, Jonas & Co., in conjunction with Messrs. Harding & Son, at St. Albans, at 3: Freehold Estate, Farms, &c. (see advertisement, page iii, May 23).

Result of Sale.

Reversions, Life Policies, &c.

Messrs. H. E. Foster & Cranfield held their usual Fortnightly Periodical Sale of these interests, at the Mart, Tokenhouse-yard, E.C., on Thursday last, when the following lots were sold, at the prices mentioned:—

The REVERSION to the whole of £17,000	.. ..	Sold £8,200
to One-sixth of £22,089	.. ..	„ £2,230
"POLICIES" OF ASSURANCE—		
For £1,000		„ £485
For £3,000		„ £1,130

Court Papers.

Supreme Court of Judicature.

Rota of Registrars in Attendance on

Date.	Emergency Rota.	Appeal Court No. 1	Mr. Justice Joyce.	Mr. Justice Warrington.
Monday June 8	Mr. Goldschmidt	Mr. Greswell	Mr. Bloxam	Mr. Jolly
Tuesday 9	Borrer	Bloxam	Jolly	Greswell
Wednesday .. 10	Leach	Jolly	Synge	Borrer
Thursday 11	Church	Borrer	Farmer	Synge
Friday 12	Synge	Goldschmidt	Church	Farmer
Saturday 13	Farmer	Leach	Goldschmidt	Bloxam

Date.	Mr. Justice Neville.	Mr. Justice Eve.	Mr. Justice Sargant.	Mr. Justice Astbury.
Monday June 8	Mr. Leach	Mr. Farmer	Mr. Church	Mr. Borrer
Tuesday 9	Goldschmidt	Synge	Farmer	Leach
Wednesday .. 10	Church	Bloxam	Goldschmidt	Greswell
Thursday 11	Greswell	Goldschmidt	Leach	Jolly
Friday 12	Jolly	Leach	Borrer	Bloxam
Saturday 13	Borrer	Church	Greswell	Synge

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, May 29.

ECONOMIN MOTOR SPIRIT CO, LTD.—Creditors are required, on or before July 7, to send their names and addresses, and the particulars of their debts or claims, to Maurice Jenks, 6, Old Jewry, liquidator.

SHIP CANAL WORKS, LTD.—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to Roger Neale Carter, 16, Kennedy st, Manchester, liquidator.

SLADE & Co, LTD.—Creditors are required, on or before July 13, to send their names and addresses, and the particulars of their debts or claims, to William Henry Shaw, Market pl, Dewsbury, liquidator.

THORNBECK STEAM SHIPPING CO, LTD.—Creditors are required, on or before June 27, to send their names and addresses, and the particulars of their debts or claims, to William Kirk Hewson, 55, John st, Sunderland, liquidator.

CALDWELL, WATSON AND CO, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required on or before June 17, to send their names and addresses, and the particulars of their claims, to A. Dalley Cooper, "Faircroft," Vale of Health, Hampstead, liquidator.

JOINT STOCK COMPANIES
LIMITED IN CHANCERY.

London Gazette.—TUESDAY, June 2.

BARRON, JOHNSON & CO, LTD.—Creditors are required, on or before June 21, to send their names and addresses, and the particulars of their debts or claims, to T. Rimington, 43, Gallowtree gate, Leicester, liquidator.

CLUB RESIDENCES, LTD.—Creditors are required, on or before July 4, to send their names and addresses, and the particulars of their debts or claims, to Mr. William Henry Cork, 19, Eastcheap, liquidator.

DAY'S LTD.—Creditors are required, on or before July 11, to send their names and addresses, and the particulars of their debts or claims, to Harrold Victor Robinson, St. Jude's rd, Wolverhampton, liquidator.

PRESTO GEAR CASE AND COMPONENTS CO, LTD.—Creditors are required, on or before July 1, to send their names and addresses, and the particulars of their debts or claims, to Robert Hope Johnston, 49, Queen st, Wolverhampton, liquidator.

R. T. LANG, LTD.—Creditors are required forthwith to send their names and addresses, and the particulars of their debts or claims, to Mr. Alexander Nisbet, 3, Lincoln's inn fields, joint liquidator.

MANNINGHAM ROLLER RINK, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before July 4, to send in their names and addresses, and particulars of their debts or claims, to Mr. Thomas Edward Gardner, City chmbrs, Bradford, liquidator.

UNLIMITED IN CHANCERY.

ASHBORNE AND DISTRICT GAS CO.—Creditors are required, on or before July 28, to send their names and addresses, and the particulars of their debts claims to, Holland, Rigby & Williams, Ashborne, Derbyshire.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, May 29.

Charles Allen & Co.
Assam Plantations, Ltd.
Publishing Owners, Ltd.
H. F. Hicuis.on & Co, Ltd.
"Dan" Patent Crown Cork (Foreign) Syndicate, Ltd.
The Bristol Stoneware Sanitary Co, Ltd.
The Diamond Pottery Co, Ltd.
Meek & Denman, Ltd.
Three Shires Advertising Co, Ltd.
Toria Tin Mines, Ltd.
The Fool Syndicate, Ltd.
Colne & Trawden Light Railways Co.
West Abbey Co, Ltd
Bravo Steamship Co, Ltd.
Poynton Park Estates, Ltd.
Slade & Co, Ltd.
The Presto Gear Case and Components Co, Ltd.
Asia Minor Steamship Co, Ltd,
Milo Steamship Co, Ltd.
Bear Steamship Co, Ltd.
Esperanza Steamship Co, Ltd.

London Gazette.—TUESDAY, June 2.

F. H. Heath, Ltd.
Entwistle & Co, (Stoneclough), Ltd.
Cwmbran Brick Co, Ltd.
Alexr Garnett & Co, Ltd.
Cambridge Electric Tramways Syndicate Ltd.
Liddles, Ltd.
RoSapenna Rubber Estate Ltd.
Marble Bar Syndicate Ltd.

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette—TUESDAY, May 26.

CLARKSON, FREDERICK SCIPIO, Folkestone, June 24. Greenwell v. Clarkson. Warrington, J. Greenwell, Berners st, Oxford st.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette—TUESDAY, May 26.

ADAMS, JAMES WILLIAM, Basingstoke, Fishmonger June 9 Kingdon, Basingstoke
ADOLPH, DORA, Kingston-upon-Hull June 26 Feldman & Gosschalk, Hull
BEAL, DAVID, Thornton Marish, nr Pickering, Yorks, Farmer July 4 Estill, Malton, Yorks
BEDFORD, CHRISTOPHER, Cheshunt, Chemist July 4 Morgan & Harrison, Old Jewry
BLAKE, ALFRED, Hove, Sussex July 7 Bunker, Hove
BORTHWICK, GEORGE, Victoria st, Barrister at Law June 30 Bell & Co, Salter's Hall ct
BRIDGER, AUGUSTA, Hampton, Middix June 26 Dunderdale & Co, London Wall
BROWN, ROBERT, South Shields, Builder June 15 Wheldon, South Shields
CARTER, WILLIAM TINSLEY, Headingley, Leeds, Decorator June 20 Hutley, Leeds
CASSIDY, JAMES SHERIDAN, Tyldesley, Lancs, Lodging House Keeper June 30 Bowden, Manchester
CODY, SAMUEL FRANKLIN, Aldershot, Aviator June 29 Rubenstein & Co, Raymond bldgs
DAWSON, JOSEPH, Bramley, Leeds June 20 Jones & Son, Leeds
DAWSON, MARY ANN, Bramley, Leeds June 20 Jones & Son, Leeds
DEARNALEY, MARY, Tintwistle, Chester June 23 Davis & Son, Glossop
ECCLESTON, JOHN BOURNE, Blackheath June 30 Ryland & Co, Birmingham
ELRINGTON, MAURICE COLLINGWOOD, Leamington June 30 Davies, Leamington Spa
FISHER, HELEN, Barnstable June 30 James & Vellacott, Barnstable
GEORGE, ELIZA FLORENCE, Barnes, Surrey June 24 Hughes & Fripp, Jessel chmbrs, Chancery ln
GLOVER, JAMES, Hollinwood, Oldham June 24 Holroyd, Oldham
GRASSICK, JAMES, Bendigo, Victoria, Australia July 8 Murray & Co, Birchin ln
HAYWARD, MARY JANE, Palmer's Green June 20 Fitch, Bedford row
HENDERSON, ISABELLA ELEANOR, Chesham pl July 11 Murray & Co, Birchin ln
HEWITT, HARRY MORSE, Beaumont st, Solicitor June 30 Morse & Co, Budge row
HOWSON, MARY ANN, Chipping June 20 Drury & Co, Preston
HUDSON, SEPTIMUS, Longsight, Lancaster June 30 Brooks & Baker, Stockport
JACKSON, MARY EMMA, Doncaster June 30 Harrison & Co, Wakefield
KIMBER, MARY ANN, Torquay June 30 Wilkins & Toy, Chipping Norton
LACK, WILLIAM, and MARY ANN LACK, Willingham, Cambridge June 30 Ginn & Co, Cambridge
LAWES, EDWARD BOWEN, Bromley, Kent, Solicitor June 27 Tatham & Co, Queen Victoria st
LE TALL, HENRY, Woodhouse, Yorks, Miller June 24 Andrew & Thompson, Lincoln
MIDCALF, WALTER ALFRED June 26 Hime & Giles, Liverpool
MORRIS, RUTH ALICE, Bristol July 1 Humfrys & Symonds, Hereford
MYERS, ELIZABETH, Dalton Hulme, nr Beverley, Yorks June 16 Barret & Curtis, Leeds
NADIN, ROBERT SAMUEL, Sale, Chester, Commission Agent June 24 Simpson & Haworth, Manchester
NAYLER, PRICILLA LOUISA, Solon New rd, Brixton June 20 Dawes & Sons, Birchin ln
NEAIRSE, MARY ANN, Hitchin, Herts July 1 Duke & Son, Ironmonger ln
O'REILLY, JOHN JOSEPH, Twyford Abbey, Willesden June 30 Robins & Co, Lincoln's inn fields
PAILING, ABIGAIL, Doyle gdns, Kensal Rise June 22 Rubinstein & Co, Raymond bldgs, Gray's inn
POLLARD, EMILY, Brighton June 24 Stansbury & Co, Chancery ln
POOK, RACHEL, St Leonards on Sea June 24 Meadows & Co, Hastings
PRYOR, PERCIVAL ARTHUR LEONARD, Bath July 1 Savory & Co, Strand
PYNE, ALICE HARRIETT, Dukes av, Muswell Hill June 23 Hanbury & Co, New Broad st
RIVIERE, JEAN CLAUDE FRANCOIS HENRI, Portland pl, Wine Merchant July 10 Coward & Co, Mincing ln
SAVAGE, MARIA, Wimbledon July 1 Nash, Strand
SAYCHWELL, ARTHUR, Birmingham, June 30 Cottrell & Son, Birmingham
SCHOOLES, Sir HENRY RAWLINS PIPON, Faroborough, Hants, Chief Justice of Gibraltar July 1 Bischoff & Co, Great Winchester st
SIMPSON, AGNES FORBES, Putney Heath July 4 Cameron & Co, Old Broad st
SNOW, NICHOLAS, Oare, Somerset June 30 Crosse & Co, South Molton, Devon
TRIPP, HANNAH ELIZA, Penleat, Altarnum, Cornwall June 30 Heaton & Son, Bursiem, Staffs
WALKER, JOHN, Brafield on the Green, Northampton, Miller June 24 Phillips, Northampton
WEST, GEORGE, South Benfleet, Essex, Lighterman July 12 Jackson & Co, Fenchurch st
WOOD, JOSEPH, Yeoman's row, Brompton rd, Kensington July 1 Woodbridge & Son Serjeants' Inn

London Gazette.—FRIDAY, May 29.

ADAMS, SARAH ANNE, Fillongley Lodge, nr Coventry July 13 Ryland & Co, Birmingham
ATTENBOROUGH, WILLIAM AUGUSTUS, Watford June 30 Firth & Co, Chancery ln
BEDDOES, JOHN LEWIS, Nottingham June 30 Duncan & Co, Liverpool
BICKFORD, ELIZABETH, Clevedon, Somerset July 15 Milner & Bickford, Moorgate st
BLANK, MARY ANN, Galmpton, South Hulah, Devon July 1 Prettejohn, Kingsbridge
BREWER, SOPHIA, Cambridge gdns, North Kensington June 29 Welman & Sons, Southampton st
BROWN, GEORGE FREDERICK, Llandudno, Licensed Victualler July 1 Chamberlain & Johnson, Llandudno
BROWNE, MARY, King's Lynn, Norfolk June 20 Blake & Co, Serjeant's inn

CARTER, FRANK HOWARD, Giltspur st, Provision Merchant July 6 Pearce & Sons, West Smithfield
COX, CHARLOTTE KYNASTON, Rock Ferry, Chester June 30 Miller & Co, Liverpool
CROSS, ANN, Blackburn June 27 Radcliffes & Higginson, Blackburn
CROWE, GEORGE FRANCIS, Headingley, Leeds June 30 Booth & Co, Leeds
CURTISS, ELLEN, Teddington, Middlx July 3 Walton & Hurd, Forest
DARBY, CHRISTOPHER, Leadenhall st June 30 Botterell & Roche, St Mary Axe
DIXON-BROWN, GEORGINA ELIZABETH, Cromwell rd July 14 Baileys & Co, Berners st
DOUGSON, ANN, Bentham, Yorks June 30 Thompson, Bentham, nr Lancaster
ERBSLOH, HERMANN, Bradford July 6 Bearder, Bradford
EVANS, FREDERICK EVAN, Hastings July 13 Powell & Browett, Birmingham
FAGAN, ELIZA LOUISA ST LEGER, Birkenhead June 30 Fisher, Tiverton
FRANCIS, JAMES, Findon, Sussex June 30 Verrall & Sons, Worthing
GASCOYNE, JONATHAN, Littleport, Cambridge, Farmer July 1 Welchman & Dewing, Wisbech
GOATER, GEORGE ADAMS, Sparsholt, Hants, Builder July 1 Faithfull & Davy, Winchester
GRACE, GEORGE, Hurst, Berks, Fellmonger July 14 Brain & Brain, Reading
GRACE, MARY ANN, Hurst, Berks July 14 Brain & Brain, Reading
GREWCOCK, BRIDGET SARAH, Pershore July 1 Stephens, Carmarthen
HADFIELD, JOSEPH, Southport June 30 Hurst & Hewitt, Manchester
HALFORD, HARRY SEBASTIAN, Trevanion rd, West Kensington, Condiment Manufacturer June 30 Kirkby-Turner, Queen Victoria st
HANSON, HARRIETT, Lockwood, Huddersfield June 30 Laycock & Co, Huddersfield
HAWKS, THOMAS HARDAWAY, Weybridge, Surrey June 30 Piesse & Sons, Old Jewry chmbrs
HENDERSON, THOMAS, New Milton, Hants June 30 Cleaver & Co, Liverpool
HERD, JANE, Worcester Park, Surrey July 6 Waterhouse & Co, New ct, Lincoln's inn
HOLDSWORTH, MARY KELLY, Foston, Yorks July 7 Mason & Co, Wakefield
HOPKINS, MIRIAM MARTHA, Penarth June 25 Plowden, Cardiff
HUGH, JOHN, Llanelly June 30 Kammerer, Llanelly
HUTCHINSON, CHRISTOPHER C, South Kensington, KC June 30 Botterell & Roche, St Mary Axe
JOHNSON, EDITH, Stoke on Trent June 29 Cull & Brett, Stoke on Trent
JOYNES, Hon MARY ISABELLA, Bramley, Surrey June 30 Burch & Co, Spring gdns
KAY, HENRY, Birkenhead June 6 Kent, Liverpool
LANE, RICHARD OUSELEY BLAKE, Stafford ter, KC July 3 Waterhouse & Co, New ct
LEWIS, RICHARD LAWRENCE, Clifton, Somerset, Brewer July 7 Press & Press, Bristol
LOVELOCK, ELIZABETH, Leytonstone, Essex July 1 Montgomery & Co, Ludgate hill
MAKINSON, JOSEPH, Sale, Chester June 27 Holmes, Salford
NEWTON, AUGUSTUS, Feltham June 26 Leslie & Hardy, Bedford row
NIXON, WILLIAM BURBAGE, Nottingham, Timber Merchant June 30 Bright, Nottingham
PARR, GRACE BROMLEY, Nottingham July 8 Acton & Marriott, Nottingham
PARSONS, THOMAS, Guildford June 30 Wells, Guildford
PAYNE, ELIZABETH, Weston super Mare June 30 Hodge, Weston super Mare
PEAKE, WILLIAM, Buchanan gdns, Willesden July 14 Johnstone & Wiley, Duke st St James'
PLUMMER, Rev ROWLAND TAYLOR, Folkestone, June 26 Iliffe & Co, Bedford row
PURNELL, RICHARD, Wells, Somerset MD June 30 Harris & Harris, Wells
ROSS, AUGUST, Ennis rd, Stroud Green rd, Manufacturer, June 30 Ross, Goldhurst ter, Hampstead
SIMPSON, EMMA SOPHIA, Argyll rd, Kensington June 30 Simpson & Co, Southwark st
SMITH, ELDRED, Clevelevs, Lancs, June 25 Dootson, Leigh
SMITH, JOSEPH RICHARD, Rugby June 24 Seabrooke & Son, Rugby
SPARTALI, EUPHROSYNE, Shanklin June 15 Druces & Attlee, Billiter sq
SPEED, EDWIN ISAAC, Wells, Somerset July 10 Nalder, Shepton Mallet
SPEED, MATILDA, Wells, Somerset July 10 Nalder, Shepton Mallet
STENTON, ANN, Clifton, Bristol June 27 Gwynn & Co, Bristol
SUMNER, ALFRED, Southend June 14 Watson, Moorgate Station chmbrs
THOMAS, ELIZABETH, Wentworth rd, Golder's Green June 30 Churchill & Co, Broad street pl
VAUGHAN, THOMAS JOHN, Folkestone, JP June 30 Haines, Folkestone
WIGGINS, GEORGINA AMY, Sutton, Surrey June 30 Miller & Co, St Stephen's chmbrs, Telegraph st
WILLIAMS, ANN, Cardiff June 30 Westyr Evans, Cardiff
WINSOR, FRANCES, Redland, Bristol June 12 Hurrell, Kingsbridge
WOOD, ELIZABETH SARAH, La Rocque, Jersey July 1 Bennett & Ferris, Coleman st

Bankruptcy Notices.

London Gazette.—TUESDAY, May 26.

ADJUDICATIONS.

BEBBINGTON, PERCIVAL, Waterloo, Lancs, Foreman Engineer Liverpool Pet April 15 Ord May 22
BOWEN, GEORGE, Aston Botterell, nr Bridgnorth, Licensed Victualler Shrewsbury Pet May 22 Ord May 22
BRETON, LANCELOT MOYLE, Battersea Park rd, Medical Practitioner Wandsworth Pet May 22 Ord May 22
BROWN, JOB, Blackburn, Coal Dealer Blackburn Pet May 23 Ord May 23
CHAPMAN, HENRY JOHN, Kettering, Boot Manufacturer Northampton Pet April 28 Ord May 21
CROW, ARTHUR HERBERT, and JAMES DANIEL ADAMS, Liverpool, Merchants and Steamship Owners Liverpool Pet Mar 28 Ord May 22
CRAVEN, MAURICE, Bridlington, Gentleman Scarborough Pet April 6 Ord May 22
ELLIS, DAVID CADWALADR, Criccieth, Painter Portmadoc Pet May 11 Ord May 23
GOODMAN, ROBERT WILLIAM, Alwalton, Hunts, Labourer Peterborough Pet May 19 Ord May 19
GREGSON, MALCOLM MAJOR KNIGHT, Surbiton, Surrey Motor Expert Kingston, Surrey Pet May 19 Ord, May 22
GRUGEON, PERCY, Whitechapel rd High Court Pet Mar 20 Ord May 22
HEADINGTON, HENRY JOSEPH, Reading, General Dealer Reading Pet May 21 Ord May 21
JOHNSON, BENJAMIN, Belper, Derby, Auctioneer Derby Pet May 23 Ord May 23
JOWETT, WILLIAM PRIESTLEY, Bradford, Coal Merchant Bradford Pet May 22 Ord May 22
MELEN, JOHN JOSEPH, Birmingham, Baker Birmingham Pet May 23 Ord May 23
PALMER, JOSEPH, Barsby, Leicester Leicester Pet May 22 Ord May 22
PAYN, EDWARD HOPKINS FOX, Newport, Isle of Wight, Draper Newport Pet May 5 Ord May 20
ROBERTS, CLAUDE HAMILTON LEWIS (CRAMER, Oxford, Tutor Bangor Pet May 13 Ord May 21
SCOTT, GEORGE, Folkingham, Lincoln, Motor Engineer Peterborough Pet May 7 Ord May 19
SUTTON, WILLIAM, High rd, Leyton, Pawnbroker High Court Pet April 29 Ord May 22
TUCKER, JOHN, Newport, Mon, Dairyman Newport, Mon Pet May 21 Ord May 21
TWEED, FREDERICK GORDON, Gainsborough, Solicitor High Court Pet Mar 30 Ord May 21
WEBB, MATTHEW RIGHTON, Sherborne ln, Solicitor High Court Pet April 12 Ord May 14
WELLS, HORACE THOMAS, Mickleover, Derby, Gardener Derby Pet May 21 Ord May 21
WHITE, CHARLES FREDERICK, Matlock Bath, Derby, Political Registration Agent Derby Pet Feb 18 Ord May 21
WOODRUFFE, JOSEPH ALOYSIUS, Aston, Birmingham, Tobacco Dealer Birmingham Pet May 19 Ord May 21
YOUNG, WILLIAM, Colliers Wood, Surrey, Ironmonger Croydon Pet May 18 Ord May 22

ADJUDICATION ANNULLED.

HOPEKIRK, WALTER JOHN EDWIN, Upper Norwood, Surrey Hairdresser Croydon Adj Mar 19 Annul May 14

London Gazette—FRIDAY, May 29.

RECEIVING ORDERS.

ALLSTON, OSCAR, West Bergholt, Essex, Carter Colchester Pet May 23 Ord May 23
APPLEYARD, HENRY HARTLEY, Cutsyke, nr Castleford, Yorks, Coal Miner Wakefield Pet May 25 Ord May 25
BARKER, FREDERICK ALLAN, Doncaster, Grocer Sheffield Pet May 26 Ord May 26
BEAIL, ALFRED, Walton, Suffolk, Baker Ipswich Pet May 25 Ord May 25
BLACKMAN, TOM, Corsham, Wilts, Farmer Bath Pet May 12 Ord May 26
CASSELL, ABEL, Nottingham, Furrier Nottingham Pet May 26 Ord May 26
CLARK, J H, Gray's inn rd, Removal Contractor High Court Pet Mar 13 Ord April 28
COHN, EDGAR BENJAMIN, Great Winchester st, Solicitor High Court Pet Jan 3 Ord May 26
COVINGTON, FREDERICK WILLIAM, Croydon, Auctioneer Croydon Pet Mar 11 Ord April 1
DAFT, JOSHUA, Luton, Plumber Luton Pet May 27 Ord May 27
FORBES, WILLIAM RICHARDSON, Brighouse, Decorator Halifax Pet May 25 Ord May 25
FURLONGE, JOSEPH DARDIS, Drayton, Cosham, Hants, Canvasser Portsmouth Pet May 27 Ord May 27
GILL, J WITHERS, Brockenhurst, Hants Southampton Pet April 27 Ord May 25
GRUNHAF, BARRICK THOMAS, Machen, Mon, Farmer Newport, Mon Pet May 25 Ord May 25
HAYES, WILLIAM, Oldham, Stoker Oldham Pet May 25 Ord May 25
HEMMING, HENRY GEORGE, Wellingborough, Clerk Northampton Pet May 26 Ord May 26
HOWE, BETRAM CHARLES, Silloth, Cumberland, Solicitor Carlisle Pet May 11 Ord May 25
JENKINS, ROBERT, Newport, Mon, Farmer Newport, Mon Pet May 13 Ord May 27
KLUBER, FREDERICK, Old Kent rd, Camberwell, Baker High Court Pet May 25 Ord May 25
MAWSON, THOMAS, Canny Hill, nr Bishop Auckland, Farman Middlesbrough Pet May 25 Ord May 25
NORMAN, REGINALD ROBERT GRIFFITH, Walbrook, Solicitor High Court Pet May 20 Ord May 25
PARSONS, CHARLES FREDERICK, Plymouth, Builder Plymouth Pet May 27 Ord May 27
PIGGOTT, CHARLES, Holebourne, nr Alton, Hants, Grocer Winchester Pet May 25 Ord May 25
REDHOUSE, WILLIAM REGINALD, Weybridge, Surrey, Licensed Victualler Kingston, Surrey Pet May 26 Ord May 26
REICH, STANFORD, High Holborn, Company Promoter High Court Pet Nov 17 Ord May 27
SCOTT, ELIZABETH, Rhos on Sea, Denbigh Bangor Pet April 29 Ord May 26
SHEPPARD, CHARLES EDWARD, Twyford, Berks, Draper Reading Pet May 27 Ord May 27
SIMMONDS, JOHN JAMES, Kingston upon Hull, Saddler Kingston upon Hull Pet May 27 Ord May 27
SMITH, HUBERT, Winslow, Bucks, Horse Dealer Banbury Pet May 15 Ord May 27
SPENCER, WILLIAM, Saltburn by the Sea, Yorks, Mineral Water Manufacturer Middlesbrough Pet May 27 Ord May 27
SPICER, HENRY, Gainsborough, Stationer Lincoln Pet May 25 Ord May 25
WEINER, SAMUEL, Eastbourne, Tobacconist's Assistant Eastbourne Pet May 25 Ord May 25
WHALEBONE, ARCHIBALD THOMAS, Sheerness, Kent, Tobacconist Rochester Pet May 25 Ord May 25
WHITING, ARTHUR, Heads, Yorks, Land Agent Kingston upon Hull Pet May 25 Ord May 25
WICKS, ROBERT DAVID, Rotherfield, Sussex, Butcher Tunbridge Wells Pet May 26 Ord May 26
WILLIAMSON, J, Upper Thames st, Stationer High Court Pet May 5 Ord May 26
WILSON, WALTER JAMES, Westcliff on Sea Chelmsford Pet April 7 Ord May 27
WINTERTON, CHARLES GEORGE, Aldworth, Berks, Publican Oxford Pet May 13 Ord May 26
WYATT, ARTHUR, Croydon, Newsagent Croydon Pet May 9 Ord May 26

FIRST MEETINGS.

ALLSTON, OSCAR, West Bergholt, Essex, Carter June 10 at 2.15 Off Rec, 36, Princes st, Ipswich
BARR, JAMES, Poulton, nr Liverpool Engineer June 5 at 12 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool
BEAIL, ALFRED, Walton, Suffolk, Baker June 10 at 2.30 Off Rec, 36, Princes st, Ipswich
BEBBINGTON, PERCIVAL, Waterloo, Lancs, Foreman Engineer June 5 at 11 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool
BRETON, LANCELOT MOYLE, Battersea Park rd, General Medical Practitioner June 5 at 11.30 132, York rd, Westminster Bridge rd
CAMBRIDGE, GILBERT GEORGE, Pengam, Mon, Grocer's Assistant June 6 at 11 Off Rec, 144, Commercial st, Newport, Mon
COHN, EDGAR BENJAMIN, Great Winchester st, Solicitor June 8 at 11 Bankruptcy bldgs, Carey st
COOKE, ROBERT, Stamshaw, Portsmouth, Butcher June 8 at 3 Off Rec
CRAIG, H T GIBSON, Christchurch, Hants June 10 at 11.30 Off Rec, Midland Bank chmbrs, High st, Southampton
CROW, ARTHUR HERBERT, and JAMES DANIEL ADAMS, Liverpool, Merchants June 26 at 11 Connaught Hall, Hackins Hey, Liverpool

DE BEAUCHIEF, ARTHUR NEWBOLD, Haywards Heath, Sussex June 8 at 2.30 Off Rec, 12A, Marlborough pl, Brighton

FORBES, WILLIAM RICHARDSON, Brighouse, Decorator June 5 at 10.45 County Court House, Prescott st, Halifax

GILL, J WITHERS, Brockenhurst, Hants June 10 at 12 Off Rec, Midland Bank chmbrs, High st, Southampton

HAYES, WILLIAM, Oldham, Stoker June 9 at 11.30 Off Rec, Greaves st, Oldham

HEADINGTON, HENRY JOSEPH, Reading, General Dealer June 8 at 11 14, Bedford row

HEATH, ALBERT, and JOHN HEATH, Levenshulme, Lancs, Cycle Factors June 9 at 3.30 Off Rec, Byrom st, Manchester

JACKSON, THOMAS KAY, Bolton, Saddler June 9 at 3 Off Rec, 19, Exchange st, Bolton

KLUBER, FREDERICK, Old Kent rd, Baker June 9 at 11 Bankruptcy bldgs, Carey st

MELEN, JOHN JOSEPH, Birmingham, Baker June 12 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham

MOORES, GEORGE BELL, Manchester, Coal Merchant June 9 at 3 Off Rec, Byrom st, Manchester

NORMAN, REGINALD ROBERT GRIFFITH, Walbrook, Solicitor June 9 at 12 Bankruptcy bldgs, Carey st

PHILLIPS, MALCOLM, Picca lilly June 10 at 12 Bankruptcy bldgs, Carey st

PIGGOTT, CHARLES, Holybourne, nr Alton, Grocer June 8 at 10 8, St Thomas st, Winchester

REICH, STANFORD, High Holborn, Company Promoter June 10 at 12.30 Bankruptcy bldgs, Carey st

SMITHER, JOHN ROBERT, Outwell, Norfolk, Butcher June 6 at 12.30 Off Rec, 8, King st, Norwich

SPICER, HENRY, Gainsborough, Stationer June 12 at 12 Off Rec, 10, Bank st, Lincoln

TINLINE, CONSTANCE MARIE, Teignmouth June 11 at 3 The Criterion, Higher Brook st, Teignmouth

TUCKER, JOHN, Newport, Mon, Dairyman June 5 at 11 Off Rec, 44, Commercial st, Newport, Mon

WEINER, SAMUEL, Eastbourne, Tobacconist's Assistant June 5 at 2.30 Off Rec, 12A, Marlborough pl, Brighton

WELLS, HORACE THOMAS, Mickleover, Derby, Gardener June 9 at 11 Off Rec, 12, St Peter's churchyard, Derby

WHALEBONE, ARCHIBALD THOMAS, Sheerness, Kent, Tobacconist June 12 at 3 77, High st, Rochester

WHITE, CHARLES FREDERICK, Matlock Bath, Derby, Political Registration Agent June 9 at 12 Off Rec, 12, St Peter's churchyard, Derby

WHITING, ARTHUR, Hessle, Yorks, Land Agent June 11 at 11.30 Off Rec, York City Bank chmbrs, Lowgate, Hull

WICKS, ROBERT DAVID, Rotherfield, Sussex, Butcher June 5 at 12 Off Rec, 12A, Marlborough pl, Brighton

WILLIAMSON, J, Upper Thames st, Stationer June 8 at 12 Bankruptcy bldgs, Carey st

WILSON, JOHN, junr, Sunderland, Stationer June 9 at at 2.30 Off Rec, 3, Manor pl, Sunderland

ADJUDICATIONS.

ALLSTON, OSCAR, West Bergholt, Essex, Carter Colchester Pet May 23 Ord May 23

APPLEYARD, HENRY HARTLEY, Cutayke, nr Castleford, Yorks, Coal Miner Wakefield Pet May 25 Ord May 25

BARKER, FREDERICK ALLAN, Doncaster, Grocer Sheffield Pet May 26 Ord May 26

BEAIL, ALFRED, Walton, Suffolk, Baker Ipswich Pet May 25 Ord May 25

BROWNLOW, HENRY RAYMOND, St. George's rd, Pimlico High Court Pet Jan 2 Ord May 27

CATTELL, ABEL, Nottingham, Furrier Nottingdam Pet May 26 Ord May 27

COMBES, WILLIAM HENRY THOMAS, Cosham, Hants, Builder Portsmouth Pet May 5 Ord May 26

DAFT, JOSHUA, Luton, Plumber Luton Pet May 27 Ord May 27

FORBES, WILLIAM RICHARDSON, Brighouse, Decorator Halifax Pet May 25 Ord May 25

FURLONGE, JOSEPH DARDIS, Drayton, Cosham, Hants Canvasser Portsmouth Pet May 27 Ord May 27

GRUNHAF, BARRICK THOMAS, Machen, Mon, Farmer Newport, Mon Pet May 25 Ord May 25

HAYES, WILLIAM, Oldham, Stoker Oldham Pet May 25 Ord May 25

HEMMING, HENRY GEORGE, Wellingborough, Clerk Northampton Pet May 26 Ord May 26

HERLIHY, JOHN, Rudloe rd, Clapham Park, Journalist Wandsworth Pet April 22 Ord May 23

INGRAM, LOUIS HENRY, Richmond mans, Earl's Court, Merchant High Court Pet April 18 Ord May 26

KLUBER, FREDERICK, Old Kent rd, Camberwell, Baker High Court Pet May 25 Ord May 25

LISTER, JOHN WILLIAM, and GEORGE LISTER, Crook, Durham, Builders Durham Pet April 20 Ord May 18

MAWSON, THOMAS, Canny Hill, nr Bishop Auckland, Barman Middlesbrough Pet May 25 Ord May 25

MEAD, WILLIAM HENRY, King st, St James' High Court Pet Nov 14 Ord May 26

PARSONS, CHARLES FREDERICK, Plymouth, Builder Plymouth Pet May 27 Ord May 27

PIGGOTT, CHARLES, Holybourne, nr Alton, Hants, Grocer Winchester Pet May 25 Ord May 25

SHEPPARD, CHARLES EDWARD, Twyford, Berks, Draper Reading Pet May 27 Ord May 27

SIMMONDS, JOHN JAMES, Kingston upon Hull, Saddler Kingston upon Hull Pet May 27 Ord May 27

SPENCER, WILLIAM, Saltburn by the Sea, Yorks, Mineral Water Manufacturer Middlesbrough Pet May 27 Ord May 27

SPICER, HENRY, Gainsborough, Stationer Lincoln Pet May 25 Ord May 25

WEINER, SAMUEL, Eastbourne, Tobacconist's Assistant Eastbourne Pet May 25 Ord May 27

WHALEBONE, ARCHIBALD THOMAS, Sheerness, Kent, Tobacconist Rochester Pet May 25 Ord May 25

WHITING, ARTHUR, Hessle, Yorks, Land Agent Kingston upon Hull Pet May 25 Ord May 25

WICKS, ROBERT DAVID, Rotherfield, Sussex, Butcher Tunbridge Wells Pet May 26 Ord May 26

WILSON, JAMES HENRY and MAUDE WILSON, New Bond st, Costumiers High Court Pet May 2 Ord May 25

WINGROVE, RICHARD WILLIAM, Monument st, Contractor High Court Pet April 4 Ord May 26

London Gazette—TUESDAY, June 2.

RECEIVING ORDERS.

ARNFIELD, JOSEPH BRAYNE, New Mills, Derby, Works Manager Stockport Pet May 29 Ord May 29

BURT, ROBERT GUPPY, Newport, Launceston, Dairyman Plymouth Pet May 29 Ord May 29

DICKSON, CAMPBELL CAMERON FORSTER, Royal Courts of Justice, Strand High Court Pet May 14 Ord May 29

FINE, LOUIS, Stokes Croft, Bristol, Furniture Dealer Bristol Pet May 29 Ord May 29

FITZSIMONS, SAMUEL, jun, Wolverhampton, Draper Wolverhampton Pet May 28 Ord May 28

GEE, HENRY, and SAM GEE, jun, Sheffield, Wheelwrights Sheffield Pet May 28 Ord May 28

GERSHON, JACOB, Mare st, Hackney, Mantle Manufacturer High Court Pet April 17 Ord May 29

HADFIELD, JAMES EDWARD, Manchester, Insurance Clerk Salford Pet May 29 Ord May 29

HATHAWAY, JAMES, and JOHN HATHAWAY, Kingswood, Glos, Boot Manufacturers Bristol Pet May 18 Ord May 29

HIGGINSON, JOHN EDWIN, Kyre Magna, nr Tenbury, Farmer Kidderminster Pet May 27 Ord May 27

JONES, EDWARD HUGH PARRY, Holyhead, Coal Merchant Bangor Pet May 29 Ord May 29

JONES, JOHN CYNOG, Brecon, Draper Merthyr Tydfil Pet May 12 Ord May 28

LANG, RICHARD, Bartletts bldgs, Wholesale Jeweller High Court Pet May 29 Ord May 29

LEACOCK, EVELEEN WILMOT, Southsea, Hants, Widow Portsmouth Pet May 28 Ord May 28

MITCHELL, TOM CECIL HEASMAN, Leyton, Essex, Engineer High Court Pet May 29 Ord May 29

PARRY, MICHAEL, Llanfaeloz, Anglesey, Draper Bangor Pet May 29 Ord May 29

RICHARDSON, C H, male, Brighton, Tobacco Dealer Brighton Pet May 8 Ord May 29

RICHARDSON, STANHOPE LOUIS WARING, Bridlington Scarborough Pet May 29 Ord May 29

SOMERS, HENRY, Coram st, Russell sq, Stock Dealer High Court Pet May 5 Ord May 28

STUBBS, ARTHUR GEORGE, Wilmington, Kent, Coach Builder Rochester Pet May 29 Ord May 29

TIPLER, DAVID WILLIAM, Hubbert's Bridge, nr Boston, Lincs, Wheelwright Boston Pet May 29 Ord May 29

TURBY, WALTER, Lowestoft, Fish Merchant Great Yarmouth Pet May 19 Ord May 29

WALES, ARTHUR EDWARD, and WALTER ERNEST WALES, Rochester, Kent, Railway Agents Rochester Pet May 29 Ord May 29